

Production Date/Name	WIF or WIP	First (or Only) Page of Redacted Item(s)	Last Page of Redacted Item(s)	Document ID	Alternate First Page	Alternate Last Page	Document Type	Subject/Title	Date	From	To	Description of Redacted Information	Exemptions	Bases for Exemptions
2016-10	Part	MSFOIA_RED000003		0.7.72.95851								Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2016-10	Part	MSFOIA_RED000004		0.7.72.95658								Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2016-10	Part	MSFOIA_RED000004		0.7.72.95658								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000005	MSFOIA_RED000006	0.7.72.95166								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000011	MSFOIA_RED000012	0.7.72.96371								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000013	MSFOIA_RED000014	0.7.72.95590								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000022	MSFOIA_RED000023	0.7.72.95180								Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000024	MSFOIA_RED000025	0.7.72.96041								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

Exhibit

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2016-10	Part	MSFOIA_RED000026	MSFOIA_RED000027	0.7.72.95996								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000028	MSFOIA_RED000029	0.7.72.96323								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000031		0.7.72.84652								Handwritten comment describing a decision being considered during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000037	MSFOIA_RED000038	0.7.72.95366								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000041	MSFOIA_RED000042	0.7.72.84272								Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000050	MSFOIA_RED000052	0.7.72.84490								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000053		0.7.72.84504								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000054		0.7.72.82706								Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.

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2016-10	Part	MSFOIA_RED000055	MSFOIA_RED000057	0.7.72.95115								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000058	MSFOIA_RED000060	0.7.72.95950								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000061	MSFOIA_RED000062	0.7.72.95219								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000063	MSFOIA_RED000066	0.7.72.23523								Handwritten notes from a conference call describing decisions being considered during the Microsoft examination. Conference call included agency attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000067		0.7.72.23594								Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000068		0.7.72.23594								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000072		0.7.72.23594								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000074		0.7.72.23594								Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED000085	MSFOIA_RED000086	0.7.72.23413								Contract amounts, hours worked, other contract info	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000090	MSFOIA_RED000091	0.7.72.23452								Emails among IRS and IRS Chief Counsel employees discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000093		0.7.72.23559								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000097	MSFOIA_RED000098	0.7.72.23416								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000099		0.7.72.23572								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000100		0.7.72.23555								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.

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2016-10	Part	MSFOIA_RED000102		0.7.72.23398								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000103	MSFOIA_RED000104	0.7.72.23611								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000105		0.7.72.23585								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000107	MSFOIA_RED000108	0.7.72.23582								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000110		0.7.72.23582								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.

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2016-10	Part	MSFOIA_RED000116	MSFOIA_RED000117	0.7.72.23428								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000120		0.7.72.23428								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000122		0.7.72.23557								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000125		0.7.72.23453								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000130	MSFOIA_RED000135	0.7.72.23453								Internal draft of post contract award conference agenda, discussing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000136	MSFOIA_RED000138	0.7.72.23515								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000139	MSFOIA_RED000140	0.7.72.23569								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-10	Part	MSFOIA_RED000141	MSFOIA_RED000142	0.7.72.23569								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000145	MSFOIA_RED000146	0.7.72.23526								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000148	MSFOIA_RED000149	0.7.72.23551								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000150		0.7.72.23551								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000151	MSFOIA_RED000152	0.7.72.23551								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000153		0.7.72.23626								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000154	MSFOIA_RED000157	0.7.72.23626								Detailed description of proposed work to be done by contractor during the Microsoft examination, provided for discussion to inform decisions being made with respect to the examination and the contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000159		0.7.72.23546								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000161	MSFOIA_RED000168	0.7.72.23566								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-10	Part	MSFOIA_RED000171	MSFOIA_RED000196	0.7.72.23388								Cost estimates and details about tasks for various phases of Microsoft investigation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000232		0.7.72.23530								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000233		0.7.72.23540								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000245	MSFOIA_RED000248	0.7.72.23477								Teleconference passcodes and encrypted file passwords	(b)(7)(E)	Passwords to protect electronic information and electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-10	Part	MSFOIA_RED000247	MSFOIA_RED000248	0.7.72.23477								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000278	MSFOIA_RED000279	0.7.72.23503								Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000282		0.7.72.23503								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000284	MSFOIA_RED000285	0.7.72.23503								Text of legal advice memo provided by agency attorney to examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects legal advice provided by agency attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000286	MSFOIA_RED000287	0.7.72.23503								Cost estimates and details about tasks for various phases of Microsoft investigation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED000288	MSFOIA_RED000303	0.7.72.23503								Drafts of a memorandum from IRS economist analyzing information to be used in making decisions during the Microsoft examination, including comments and feedback from other employees reviewing the drafts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000305	MSFOIA_RED000308	0.7.72.23503								Cost estimate, and checkboxes indicating preliminary opinions of agency employees analyzing certain aspects of the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000314	MSFOIA_RED000329	0.7.72.23503								Preliminary draft of a performance work statement for a prospective contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000330		0.7.72.23503								Internal memorandum recommending a contract for expert services to assist with the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000331	MSFOIA_RED000340	0.7.72.23503								Draft of forms containing information about contract for expert services, communicated to agency employees to assist in decisions regarding the contract and the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000380	MSFOIA_RED000397	0.7.72.23378								Draft of a memo provided by an expert services contractor to agency examiners regarding the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000398		0.7.72.23378								Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2016-10	Part	MSFOIA_RED000398		0.7.72.23378								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000488		0.7.72.206707								Discussion regarding decisions to be made with respect to the Microsoft examination, and information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000488		0.7.72.206707								Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information

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2016-10	Part	MSFOIA_RED000535	MSFOIA_RED000537	0.7.72.23010								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000540	MSFOIA_RED000542	0.7.72.22990								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000545	MSFOIA_RED000551	0.7.72.22997								Invoice amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000554	MSFOIA_RED000555	0.7.72.22957								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000557	MSFOIA_RED000558	0.7.72.23003								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000560		0.7.72.22975								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000562	MSFOIA_RED000563	0.7.72.22994								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000565	MSFOIA_RED000566	0.7.72.22964								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.

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2016-10	Part	MSFOIA_RED000568	MSFOIA_RED000572	0.7.72.22964								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000577	MSFOIA_RED000578	0.7.72.22964								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000588		0.7.72.22964								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000591	MSFOIA_RED000592	0.7.72.22964								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000593	MSFOIA_RED000601	0.7.72.22964								Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000601		0.7.72.22964								Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-10	Part	MSFOIA_RED000603	MSFOIA_RED000604	0.7.72.22964								Preliminary description of issues, timeline, and phases of Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000605	MSFOIA_RED000610	0.7.72.22964								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000612		0.7.72.22964								Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2016-10	Part	MSFOIA_RED000616	MSFOIA_RED000619	0.7.72.22964								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000621	MSFOIA_RED000622	0.7.72.22964								Handwritten notes from a meeting among agency employees and contractor, describing decisions being considered during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000623	MSFOIA_RED000628	0.7.72.22964								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000630		0.7.72.22964								Handwritten notes of agency employee reflecting thoughts and impressions about decisions being considered during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000631		0.7.72.22964								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000633		0.7.72.22964								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000635	MSFOIA_RED000638	0.7.72.22964								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000642		0.7.72.22964								Invoice dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED000643		0.7.72.22964								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000645	MSFOIA_RED000646	0.7.72.22964								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000647	MSFOIA_RED000654	0.7.72.22964								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000655		0.7.72.22964								Invoice dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000658		0.7.72.22964								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000661		0.7.72.22964								Invoice dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000662	MSFOIA_RED000663	0.7.72.22964								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED000666	MSFOIA_RED000667	0.7.72.22964								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000668	MSFOIA_RED000672	0.7.72.22964								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000676		0.7.72.22964								Invoice dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000678		0.7.72.22964								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000679	MSFOIA_RED000680	0.7.72.22964								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000683	MSFOIA_RED000684	0.7.72.22964								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000685	MSFOIA_RED000686	0.7.72.22964								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED000690		0.7.72.22964								Handwritten notes of agency employee reflecting thoughts and impressions about decisions being considered during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000695	MSFOIA_RED000698	0.7.72.22976								Description of expert services, estimated hours, and hourly rates	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000704	MSFOIA_RED000718	0.7.72.22976								Description of planned phases, timelines, dates, and tasks to be performed by contractor with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000756		0.7.72.23014								Discussion of suggested modifications to draft expert services contract	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000758		0.7.72.23014								Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2016-10	Part	MSFOIA_RED000760		0.7.72.23014								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000762		0.7.72.23014								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED000767		0.7.72.23014								Handwritten notes of agency employee describing discussions during phone call with expert services contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-10	Part	MSFOIA_RED000769	MSFOIA_RED000774	0.7.72.23014								Draft agenda for a post-award conference with expert services contractor, describing decisions to be discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000777	MSFOIA_RED000778	0.7.72.23014								Handwritten notes of agency employee describing decisions discussed during phone call with Microsoft examination team	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000779		0.7.72.23014								Description of planned phases, timelines, dates, and tasks to be performed by contractor with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000780		0.7.72.23014								Handwritten notes of agency employee describing planned upcoming discussions	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000782	MSFOIA_RED000787	0.7.72.23014								Draft agenda for a post-award conference with expert services contractor, describing decisions to be discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000789	MSFOIA_RED000790	0.7.72.23014								Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000794		0.7.72.23014								Handwritten notes of agency employee describing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000795	MSFOIA_RED000812	0.7.72.23014								Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Redacted info includes the identity and direct contact information of a contractor who was considered but not selected to be awarded contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Privacy interest of individual who was not chosen for contract award outweighs public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-10	Part	MSFOIA_RED000806		0.7.72.23014								Names of employees of expert services contractor being considered for hiring to assist with Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Privacy interests of lower-level employees' of expert services contractor in their association with the examination is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000814	MSFOIA_RED000816	0.7.72.23014								Handwritten notes of agency employee describing decisions discussed with Microsoft examination team	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000820	MSFOIA_RED000836	0.7.72.23014								Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Redacted info includes the identity and direct contact information of a contractor who was considered but not selected to be awarded contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Privacy interest of individual who was not chosen for contract award outweighs public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000830		0.7.72.23014								Descriptions of decisions being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000839		0.7.72.23014								Handwritten notes of agency employee describing decisions discussed with Microsoft examination team	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000840		0.7.72.23014								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000844		0.7.72.23014								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000846		0.7.72.23014								Proposed dates of completion of certain phases of the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED000849		0.7.72.23014								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000856		0.7.72.23014								Preliminary discussion draft of an expert contract closing report, including preliminary details about proposed adjustment amounts	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000858		0.7.72.23014								Preliminary discussion draft of an expert contract status report, including preliminary details about phases of examination and proposed amounts to be paid to contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000860		0.7.72.23014								Preliminary discussion draft of an expert contract status report.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000862	MSFOIA_RED000865	0.7.72.22960								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000869	MSFOIA_RED000872	0.7.72.22960								Descriptions of tasks to be performed by expert services contractor, estimated hours, and rates charged	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000876	MSFOIA_RED000880	0.7.72.22960								Email messages among Julie Izumoto, JoAnn Cutler, and Evelyn Rivers regarding decisions involving the hiring of expert services contractors with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000883		0.7.72.22960								Handwritten notes from agency employee communicating thoughts about decision involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000886	MSFOIA_RED000889	0.7.72.22960								Descriptions of tasks to be performed by expert services contractor, estimated hours, and rates charged	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-10	Part	MSFOIA_RED000893	MSFOIA_RED000903	0.7.72.22960								Email messages among Julie Izumoto, JoAnn Cutler, Evelyn Rivers, and Kathleen Spinetti from June of 2008 regarding decisions involved in hiring expert services contractor with respect to the Microsoft examination; attachments to emails, including draft closing report reflecting preliminary proposed adjustments, and spreadsheet describing timing of phases of examination and prospective payment rates for contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000904		0.7.72.22960								Handwritten notes from agency employee communicating thoughts about decision involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000907	MSFOIA_RED000910	0.7.72.22960								Descriptions of tasks to be performed by expert services contractor, estimated hours, and rates charged	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED000914	MSFOIA_RED000923	0.7.72.22960								Discussions regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000966	MSFOIA_RED000970	0.7.72.22956								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000977		0.7.72.23000								Computer screen shot showing file folders containing the names of files reflecting topics of decisions being investigated as part of the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000978	MSFOIA_RED000980	0.7.72.23000								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000982	MSFOIA_RED000984	0.7.72.23000								Prospective examination adjustment amounts, budget estimates for hiring of contractor, descriptions of decisions being made regarding the examination, descriptions of capabilities of examiners conducting the exam, descriptions of agency attorneys' advice, indications of approval from various offices.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-10	Part	MSFOIA_RED000985	MSFOIA_RED000986	0.7.72.22961								Handwritten notes of agency employee describing discussion regarding decisions involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000987	MSFOIA_RED000989	0.7.72.22961								Emails among agency employees discussing decisions involved in conducting the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000990	MSFOIA_RED000993	0.7.72.22961								Resumes of individuals being considered for possible hiring as expert services contractors to assist with Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED000994	MSFOIA_RED001003	0.7.72.22961								Letter from prospective contractor being considered for hire, to examiner Paul Weibel, discussing issues being considered for examination during the Microsoft exam	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001004		0.7.72.22961								Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-10	Part	MSFOIA_RED001007		0.7.72.22961								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001009	MSFOIA_RED001010	0.7.72.22961								Discussion regarding decisions to be made with respect to the Microsoft examination, and handwritten notes of agency employee regarding proposed exam phases and contractor fees.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001013	MSFOIA_RED001017	0.7.72.22961								Letter from prospective contractor being considered for hire, to agency employee Charles Davis, discussing issues and decisions being considered for examination during the Microsoft exam	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001041	MSFOIA_RED001044	0.7.72.22961								Email from Paul Weibel to other examiners and attorney, dated April 8, 2008, discussing decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes email attachment with a draft of interview questions for prospective experts being considered for hiring.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-10	Part	MSFOIA_RED001046		0.7.72.22961								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001047	MSFOIA_RED001048	0.7.72.22961								Handwritten notes of agency employee describing discussion regarding decisions involved in the Microsoft examination, including information shared with attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED001049	MSFOIA_RED001051	0.7.72.22961								Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED001052	MSFOIA_RED001057	0.7.72.22961								Discussion draft of a letter to send to prospective contractor discussing issues and decisions involved in Microsoft examination, shared with attorney to solicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED001058		0.7.72.22961								Handwritten notes of agency employee describing discussion regarding decisions involved in the Microsoft examination, including information shared with attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED001059		0.7.72.22961								Discussion regarding decisions to be made with respect to the Microsoft. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-10	Part	MSFOIA_RED001060	MSFOIA_RED001061	0.7.72.22961								Emails among agency employees discussing decisions to be made with respect to the Microsoft examination, particularly with regard to prospective contractors being considered.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED001062	MSFOIA_RED001075	0.7.72.22961								Letter from prospective contractor being considered for hire, to agency employee Charles Davis, discussing issues and decisions being considered for examination during the Microsoft exam, and including enclosures with tables describing proposed phases of examination and fee schedules, and resumes of prospective contractor employees.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001077		0.7.72.22961								Handwritten notes of agency employee describing discussion regarding decisions involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001078		0.7.72.22961								Meeting reminder describing discussions planned regarding decisions to be made with respect to the Microsoft. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-10	Part	MSFOIA_RED001080	MSFOIA_RED001093	0.7.72.22961								Email from Paul Weibel to other examiners and attorney, dated March 28, 2008, discussing decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes email attachment with contractor's responses to questions from the agency, reflecting issues and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED001138		0.7.72.405227								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001139		0.7.72.398327								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001140		0.7.72.397509								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED001141		0.7.72.397338								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001141		0.7.72.397338								Phone number	(b)(6) and (b)(7)(C)	Direct phone number of IRS employee whose privacy interest outweighs any public interest in this information
2016-10	Part	MSFOIA_RED001144	MSFOIA_RED001146	0.7.72.396840								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001199		0.7.72.399006								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001200		0.7.72.398080								Phone number	(b)(6) and (b)(7)(C)	Direct phone number of IRS employee whose privacy interest outweighs any public interest in this information
2016-10	Part	MSFOIA_RED001200	MSFOIA_RED001201	0.7.72.398080								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001202		0.7.72.397197								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001204		0.7.72.403688								Phone number	(b)(6) and (b)(7)(C)	Direct phone number of IRS employee whose privacy interest outweighs any public interest in this information
2016-10	Part	MSFOIA_RED001204		0.7.72.403688								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001207		0.7.72.399931								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001209	MSFOIA_RED001210	0.7.72.399676								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED001211	MSFOIA_RED001212	0.7.72.401389								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001266	MSFOIA_RED001268	0.7.72.401389.19								Descriptions of issues and status of decisions involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001342	MSFOIA_RED001402	0.7.72.391869.1								Unsigned discussion draft of expert services contract	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001409		0.7.72.401362								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001411		0.7.72.401362.1								Draft of LMSB Outside Expert Pre-approval Worksheet, showing prospective examination adjustment amounts, budget estimates for hiring of contractor, descriptions of decisions being made regarding the examination, descriptions of capabilities of examiners conducting the exam, descriptions of agency attorneys' advice, indications of approval from various offices.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED001414		0.7.72.401362.2								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED001416		0.7.72.401362.3								Draft of an outside expert closing report indicating preliminary proposed adjustment amounts in the Microsoft examination, and indicating the scope of expert services provided by contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001418	MSFOIA_RED001419	0.7.72.395594								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED001478	MSFOIA_RED001479	0.7.72.396382								Discussion regarding decisions to be made with respect to the Microsoft examination, and identity of an individual whose disclosure would indicate the subject of an issue being pursued by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001481	MSFOIA_RED001482	0.7.72.396426								Discussion regarding decisions to be made with respect to the Microsoft examination, and identity of an individual whose disclosure would indicate the subject of an issue being pursued by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001488	MSFOIA_RED001493	0.7.72.399782.1								Discussion draft of post award conference meeting agenda, describing issues and decisions involved in the Microsoft examination to be discussed at conference.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001496	MSFOIA_RED001501	0.7.72.398316.1								Discussion draft of post award conference meeting agenda, describing issues and decisions involved in the Microsoft examination to be discussed at conference.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001504		0.7.72.396628.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001507		0.7.72.402594.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001510		0.7.72.397033.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.

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2016-10	Part	MSFOIA_RED001513		0.7.72.398153.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001516		0.7.72.399989.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001518		0.7.72.397050								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001520		0.7.72.394105.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001522		0.7.72.396701.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.

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2016-10	Part	MSFOIA_RED001525		0.7.72.394258.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001526		0.7.72.397890								Invoice dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001528		0.7.72.393194								Invoice dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001531		0.7.72.402156								Invoice dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001535		0.7.72.392731								Invoice dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001538		0.7.72.395457								Invoice dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001543		0.7.72.393321								Invoice dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED001639	MSFOIA_RED001640	0.7.72.395484.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001647		0.7.72.393181								Invoice dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001650	MSFOIA_RED001651	0.7.72.393133.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001654		0.7.72.391278								Invoice dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001658		0.7.72.393314								Invoice dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001663		0.7.72.404006								Invoice dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001680		0.7.72.392640								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED001681	MSFOIA_RED001682	0.7.72.392640.1								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED001702		0.7.72.396617.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001705		0.7.72.408609.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001712		0.7.72.392323.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001758		0.7.72.408442.1								Draft travel authorization form unsigned by approving official, reflecting details about employee travel that indicate the scope, direction, and resource limitations of the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Agency employee's privacy interest in information about personal travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001778		0.7.72.392477.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.

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2016-10	Part	MSFOIA_RED001781		0.7.72.400159.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001788		0.7.72.392993.1								Discussion draft of a memorandum from Charles Davisto Maria Hwang dated June 30, 2009 discussing details about the issues being investigated, timeline, and resources availability for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001796		0.7.72.394682.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001798		0.7.72.408644.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001801	MSFOIA_RED001802	0.7.72.396218.1								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED001805	MSFOIA_RED001806	0.7.72.393593.1								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-10	Part	MSFOIA_RED001812	MSFOIA_RED001813	0.7.72.395679.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001846	MSFOIA_RED001847	0.7.72.394526.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001849		0.7.72.393833.1								Discussion draft of a memorandum from Charles Davisto Maria Hwang dated June 30, 2009 discussing details about the issues being investigated, timeline, and resources availability for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001852	MSFOIA_RED001853	0.7.72.397907.1								Email from Paul Weibel to other agency employees, dated Dec. 5, 2008, discussing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001859		0.7.72.398968.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001872		0.7.72.394128								Invoice dollar amounts	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED001873		0.7.72.394128.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001953		0.7.72.403031								Invoice dollar amounts	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001961		0.7.72.391427.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED001966		0.7.72.404848								Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information.
2016-10	Part	MSFOIA_RED001969		0.7.72.392171								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED001979	MSFOIA_RED001980	0.7.72.397387.1								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED001985	MSFOIA_RED001986	0.7.72.397387.4								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.

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2016-10	Part	MSFOIA_RED002000	MSFOIA_RED002001	0.7.72.391299.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED002002	MSFOIA_RED002004	0.7.72.393198								Invoice dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002009	MSFOIA_RED002014	0.7.72.44627								Descriptions of discussions regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002032		0.7.72.44601								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002038	MSFOIA_RED002042	0.7.72.44607								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002043	MSFOIA_RED002049	0.7.72.44610								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002050	MSFOIA_RED002054	0.7.72.44612								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002062	MSFOIA_RED002066	0.7.72.44614								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED002067	MSFOIA_RED002068	0.7.72.44619								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002069	MSFOIA_RED002074	0.7.72.44618								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002075	MSFOIA_RED002079	0.7.72.44617								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002080	MSFOIA_RED002083	0.7.72.44616								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002106	MSFOIA_RED002110	0.7.72.391338								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002115	MSFOIA_RED002119	0.7.72.391924								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002120	MSFOIA_RED002124	0.7.72.392068								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002125	MSFOIA_RED002131	0.7.72.393365								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002172		0.7.72.399893									NO EXEMPTIONS ASSERTED	

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2016-10	Part	MSFOIA_RED002179		0.7.72.403987								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002196		0.7.72.392150.1								Memorandum from Charles Davisto Maria Hwang dated May 26, 2010 discussing details about the issues being investigated, timeline, and resources availability for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002199	MSFOIA_RED002200	0.7.72.393603.1								Memorandum from Charles Davisto Maria Hwang dated May 26, 2010 discussing details about the issues being investigated, timeline, and resources availability for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002228	MSFOIA_RED002230	0.7.72.44609								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002236	MSFOIA_RED002238	0.7.72.400578.1								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED002240	MSFOIA_RED002242	0.7.72.394619.1								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED002246		0.7.72.398118.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED002400	MSFOIA_RED002402	0.7.72.397052.1								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-10	Part	MSFOIA_RED002405	MSFOIA_RED002407	0.7.72.394231.1								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED002440	MSFOIA_RED002441	0.7.72.392392.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED002443	MSFOIA_RED002444	0.7.72.399910.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED002456	MSFOIA_RED002458	0.7.72.55356								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002461		0.7.72.391745.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED002463		0.7.72.392958.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.

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2016-10	Part	MSFOIA_RED002466		0.7.72.397306.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED002497		0.7.72.394453								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002499	MSFOIA_RED002500	0.7.72.394453.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED002502	MSFOIA_RED002503	0.7.72.394178.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED002544		0.7.72.396350.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.

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2016-10	Part	MSFOIA_RED002546		0.7.72.407147.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED002552	MSFOIA_RED002555	0.7.72.54516								Description of discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002573	MSFOIA_RED002575	0.7.72.405747.1								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED002579	MSFOIA_RED002581	0.7.72.400759.1								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED002586	MSFOIA_RED002590	0.7.72.408319								Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED002737	MSFOIA_RED002738	0.7.72.263905								Teleconference passcodes	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-10	Part	MSFOIA_RED002739		0.7.72.264050								Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-10	Part	MSFOIA_RED002743	MSFOIA_RED002750	0.7.72.264383.1								Internal legal briefing memorandum from Laurel Robinson to Drita Tonuzi, dated August 24, 2011, communicated among agency attorneys developing advice for examiners investigating Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates legal advice from agency attorneys requested by agency employees. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-10	Part	MSFOIA_RED002751		0.7.72.102065								Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-10	Part	MSFOIA_RED002752		0.7.72.101932								Descriptions of decisions being made regarding the examination, dates indicating exam timeline, descriptions of capabilities of examiners conducting the exam, descriptions of agency attorneys' advice, indications of approval from various offices.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002795	MSFOIA_RED002796	0.7.72.378904								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002795		0.7.72.378904								Phone number	(b)(6) and (b)(7)(C)	Direct phone number of IRS employee whose privacy interest outweighs any public interest in this information.
2016-10	Part	MSFOIA_RED002914		0.7.72.370954								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED002985		0.7.72.375351								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED003221		0.7.72.364497								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED003221		0.7.72.364497								Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-10	Part	MSFOIA_RED003233		0.7.72.386259								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED003233		0.7.72.386259								Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2016-10	Part	MSFOIA_RED003265		0.7.72.382249								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED003285	MSFOIA_RED003287	0.7.72.373343								Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED003494	MSFOIA_RED003497	0.7.72.378353.5								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED003750		0.7.72.23114								Email from Joy Yen to Paul Weibel and Fred Rappaport dated November 1, 2009, discussing a draft acquisition buy-in report.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED003751	MSFOIA_RED003753	0.7.72.23114								Handwritten notes of agency employee describing discussions with examiners regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED003754	MSFOIA_RED003770	0.7.72.23114								Balance sheets listing assets of entities acquired by Microsoft, used by agency employees for analysis during Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED003771	MSFOIA_RED003851	0.7.72.23114								Discussion draft of a report describing agency position on various issues in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED003852	MSFOIA_RED003854	0.7.72.23114								Draft of examination workpaper, including handwritten notes of examiner	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED004045		0.7.72.23114								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004048		0.7.72.23110								Handwritten notes of agency employee describing discussions regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004049		0.7.72.23110								Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-10	Part	MSFOIA_RED004050	MSFOIA_RED004051	0.7.72.23110								Draft workpaper analyzing certain Microsoft financial information	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004052	MSFOIA_RED004053	0.7.72.23110								Discussion draft of an Information Document Request, including comments in the margin from reviewer	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004054	MSFOIA_RED004055	0.7.72.23110								Email dated December 3, 2007 from Paul Weibel to Fred Rappaport sharing previous discussion among agency employees Alton White, Charles Davis, and Michael Aarstol discussing decisions involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004056	MSFOIA_RED004057	0.7.72.23110								Draft workpaper analyzing certain Microsoft financial information	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004058		0.7.72.23110								Document titled "Conference Call Discussion" containing notes describing a phone call among agency employees discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004059	MSFOIA_RED004060	0.7.72.23110								Email dated February 28, 2008 from Michael Aarstol to Fred Rappaport, Paul Weibel, and Joy Yen discussing decisions involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED004061	MSFOIA_RED004062	0.7.72.23110								Examiners' workpaper proposing various approaches for analyzing issues in Microsoft examination, shared via email with other agency employees working on the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004063	MSFOIA_RED004065	0.7.72.23110								Handwritten notes of agency employee describing issues and decisions related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004068		0.7.72.23110								Discussion draft of an Information Document Report, including comments in the margin from reviewer	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004072		0.7.72.23110								Email dated April 10, 2008 from Douglas Odell to Fred Rappaport, Paul Weibel, and Alton White discussing decisions related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004073	MSFOIA_RED004074	0.7.72.23110								Discussion draft of questions and answers circulated among examiners discussing issues being analyzed in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004075	MSFOIA_RED004083	0.7.72.23110								Handwritten notes of agency employee describing issues and decisions related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004084	MSFOIA_RED004085	0.7.72.23110								Email dated April 1, 2008 from Cheryl Potop-Jackson to 9 employees working on the Microsoft examination, including an attorney discussing decisions related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED004086		0.7.72.23110								Document titled "Conference Call Discussion" containing notes describing a phone call among agency employees discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED004089	MSFOIA_RED004092	0.7.72.23110								Examiner's internal workpaper analyzing a certain issue in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004532		0.7.72.23292								Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-10	Part	MSFOIA_RED004538		0.7.72.517926								Name of email attachment reflecting subject of decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004557		0.7.72.23670								Discussion draft of an Information Document Report, including comments in the margin from reviewer	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004583		0.7.72.23670								Handwritten notes of agency employee describing issues and decisions related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004587		0.7.72.23670								Copy of a letter from Ceteris dated August 29, 2008, to Paul Weibel, discussing issues being examined in the Microsoft examination, with handwritten notes of agency employee reflecting thoughts about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004593		0.7.72.23670								Copy of a letter from Ceteris dated August 29, 2008, to Paul Weibel, discussing issues being examined in the Microsoft examination, with handwritten notes of agency employee reflecting thoughts about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004595		0.7.72.23670								Email dated July 21, 2008 from Fred Rappaport to Paul Weibel discussing decisions related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED004597		0.7.72.23670								Copy of a letter from Ceteris dated August 29, 2008, to Paul Weibel, discussing issues being examined in the Microsoft examination, with handwritten notes of agency employee reflecting thoughts about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED004598		0.7.72.23670								Handwritten notes of agency employee reflecting thoughts about issues being investigated during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004610		0.7.72.23670								Email dated September 25, 2008 from Fred Rappaport to Paul Weibel discussing decisions related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED004613		0.7.72.23670								Copy of a letter from Ceteris dated September 23, 2008, to Paul Weibel, discussing issues being examined in the Microsoft examination, with handwritten notes of agency employee reflecting thoughts about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004615		0.7.72.23670								Copy of a letter from Ceteris dated September 23, 2008, to Paul Weibel, discussing issues being examined in the Microsoft examination, with handwritten notes of agency employee reflecting thoughts about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004619		0.7.72.23670								Copy of a letter from Ceteris dated September 23, 2008, to Paul Weibel, discussing issues being examined in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004621		0.7.72.23670								Copy of a letter from Ceteris dated September 23, 2008, to Paul Weibel, discussing issues being examined in the Microsoft examination, with handwritten notes of agency employee reflecting thoughts about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004637		0.7.72.23670								Copy of a letter from Ceteris dated November 4, 2008, to Paul Weibel, discussing issues being examined in the Microsoft examination, with handwritten notes of agency employee reflecting thoughts about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004644		0.7.72.23670								Copy of a letter from Ceteris dated November 4, 2008, to Paul Weibel, discussing issues being examined in the Microsoft examination, with handwritten notes of agency employee reflecting thoughts about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED004646		0.7.72.23670								Copy of a letter from Ceteris dated November 4, 2008, to Paul Weibel, discussing issues being examined in the Microsoft examination, with handwritten notes of agency employee reflecting thoughts about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004649		0.7.72.23670								Copy of a letter from Ceteris dated November 4, 2008, to Paul Weibel, discussing issues being examined in the Microsoft examination, with handwritten notes of agency employee reflecting thoughts about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004651		0.7.72.23670								Discussion draft of an Information Document Request	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004654		0.7.72.23670								Copy of a letter from Ceteris dated November 4, 2008, to Paul Weibel, discussing issues being examined in the Microsoft examination, with handwritten notes of agency employee reflecting thoughts about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004657		0.7.72.23670								Copy of a letter from Ceteris dated November 4, 2008, to Paul Weibel, discussing issues being examined in the Microsoft examination, with handwritten notes of agency employee reflecting thoughts about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004680		0.7.72.23670								Fax cover sheet from Paul Weibel to Ceteris dated February 20, 2009, with a question and comments regarding decisions being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004686		0.7.72.23670								Copy of a letter from Ceteris dated March 23, 2009, to Paul Weibel, discussing issues being examined in the Microsoft examination, with handwritten notes of agency employee reflecting thoughts about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004688		0.7.72.23670								Copy of a letter from Ceteris dated July 31, 2009, to Paul Weibel, discussing issues being examined in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004689		0.7.72.23670								Email from Ceteris dated July 31, 2009, to Paul Weibel, discussing issues being examined in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED004690		0.7.72.23670								Internal agency workpaper analyzing certain issues being investigated during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004715	MSFOIA_RED004716	0.7.72.23708								Handwritten notes of agency employee reflecting thoughts about issues being investigated during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004753	MSFOIA_RED004756	0.7.72.23708								Text of internal legal briefing memorandum for agency attorneys developing advice for examiners investigating Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates legal advice from agency attorneys requested by agency employees. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED004757	MSFOIA_RED004769	0.7.72.23708								Discussion draft of protest rebuttal, with handwritten comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004770	MSFOIA_RED004773	0.7.72.23708								Text of internal legal briefing memorandum for agency attorneys developing advice for examiners investigating Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates legal advice from agency attorneys requested by agency employees. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED004774	MSFOIA_RED004775	0.7.72.23708								Email from William McCarthy to Paul Weibel dated July 27, 2011, discussing decisions with respect to the Microsoft examination and sharing legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED004776		0.7.72.23708								Email from Fred Rappaport to Paul Weibel dated May 10, 2010, discussing decisions with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004777		0.7.72.23708								PowerPoint slide reflecting topic and information of interest to examiners and agency attorneys assisting with the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED004778		0.7.72.23708								Handwritten notes of agency employee reflecting thoughts about issues being investigated during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004782	MSFOIA_RED004789	0.7.72.23708								Internal examination workpapers describing and analyzing issues being investigated during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004793		0.7.72.23708								Handwritten notes of agency employee reflecting thoughts about issues being investigated during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004803		0.7.72.23708								Handwritten notes of agency employee reflecting thoughts about issues being investigated during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004804	MSFOIA_RED004806	0.7.72.23708								Copy of email dated November 4, 2009 from Ceteris to Paul Weibel, discussing decisions involved in the Microsoft examination, and with handwritten notes reflecting agency employee's thoughts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004818		0.7.72.23719								Agency employee's internal notes documenting discussion with contractor regarding decisions involved in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004819	MSFOIA_RED004820	0.7.72.23719								Handwritten notes of agency employee reflecting thoughts about issues being investigated during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004821	MSFOIA_RED004826	0.7.72.23719								Letter from Ceteris to Charles David dated February 25, 2008 discussing issues being investigated during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004835		0.7.72.23719								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED004854		0.7.72.23737								Preliminary description of phases and timeline for the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004854		0.7.72.23737								Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2016-10	Part	MSFOIA_RED004856		0.7.72.23701								Phone number	(b)(6) and (b)(7)(C)	Direct phone number of IRS employee whose privacy interest outweighs any public interest in this information
2016-10	Part	MSFOIA_RED004983		0.7.72.586373									NO EXEMPTIONS ASSERTED	
2016-10	Part	MSFOIA_RED004984		0.7.72.579912								Discussion regarding decisions to be made with respect to an issue being examined in the Microsoft examination and other unspecified examinations	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED004997		0.7.72.575532.1								List of certain Information Document Requests issued during the Microsoft examination, including detailed notes of agency employee communicating preliminary analysis of certain issues and decisions involved in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005028	MSFOIA_RED005033	0.7.72.584777.1								Discussion draft of post award conference meeting agenda, describing issues and decisions involved in the Microsoft examination to be discussed at conference.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005039		0.7.72.586710.1								Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2016-10	Part	MSFOIA_RED005125		0.7.72.566958.1								Draft travel authorization form unsigned by approving official, reflecting details about employee travel that indicate the scope, direction, and resource limitations of the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Agency employee's privacy interest in information about personal travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Part	MSFOIA_RED005130	MSFOIA_RED005131	0.7.72.577841								Descriptions of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005133		0.7.72.559822								Examiner's internal worksheet analyzing a certain issue in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005134		0.7.72.578492								Phone number	(b)(6) and (b)(7)(C)	Direct phone number of IRS employee whose privacy interest outweighs any public interest in this information
2016-10	Part	MSFOIA_RED005137		0.7.72.559223									NO EXEMPTIONS ASSERTED	
2016-10	Part	MSFOIA_RED005143		0.7.72.571763								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005152		0.7.72.576951								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005155		0.7.72.576951.1								Handwritten comment describing a decision being considered during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED005161		0.7.72.576951.2								Notes from internal agency meeting among examiners and attorney describing discussions regarding issues and decisions involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005266		0.7.72.577629								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005266		0.7.72.577629								Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2016-10	Part	MSFOIA_RED005268	MSFOIA_RED005269	0.7.72.582621.1								Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005271		0.7.72.575692								Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED005273		0.7.72.586299								Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED005273		0.7.72.586299								Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-10	Part	MSFOIA_RED005274		0.7.72.564096								Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED005274		0.7.72.564096								Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-10	Part	MSFOIA_RED005275	MSFOIA_RED005276	0.7.72.582613								Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005292		0.7.72.84615								Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2016-10	Part	MSFOIA_RED005555	MSFOIA_RED005556	0.7.72.393303								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005558		0.7.72.393303.1								Preliminary discussion draft of text for a letter to expert services contractor, attached to an email circulated among agency employees, describing issues and decisions involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005559	MSFOIA_RED005565	0.7.72.393303.2								Preliminary discussion draft of a letter to expert services contractor, attached to an email circulated among agency employees, describing issues and decisions involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005606		0.7.72.398107.1								Agency examiner's internal workpaper with preliminary analysis of an issue being investigated as part of the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005609	MSFOIA_RED005610	0.7.72.398107.2								Agency examiner's internal workpaper with preliminary analysis of an issue being investigated as part of the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005611	MSFOIA_RED005613	0.7.72.398107.3								Agency examiner's internal workpaper with preliminary analysis of an issue being investigated as part of the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005660	MSFOIA_RED005662	0.7.72.399315								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005662		0.7.72.399315								Phone number	(b)(6) and (b)(7)(C)	Direct phone number of contractor whose privacy interest outweighs any public interest in this information
2016-10	Part	MSFOIA_RED005665		0.7.72.393331								Invoice amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy and scope of the ongoing investigation into Microsoft's potential tax liability.
2016-10	Part	MSFOIA_RED005667		0.7.72.406210								Information about the examination of a taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft, which constitutes return information statutorily protected from disclosure by IRC § 6103.

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2016-10	Part	MSFOIA_RED005675		0.7.72.54563								Description of a decision involving personnel assigned to examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Full	MSFOIA_RED005733		0.7.72.394098.1						Not indicated on document	Not indicated on document	CIC Monitoring report dated February 2010 with descriptions of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005739		0.7.72.409269.1								CIC Monitoring report dated February 2010 with descriptions of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005767		0.7.72.392980								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005821		0.7.72.395733								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005829	MSFOIA_RED005831	0.7.72.408997.1								Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential tax liability.
2016-10	Part	MSFOIA_RED005868	MSFOIA_RED005870	0.7.72.377661								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005930		0.7.72.388725								Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2016-10	Part	MSFOIA_RED005932	MSFOIA_RED005956	0.7.72.366575								Descriptions of discussions regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED005968	MSFOIA_RED005982	0.7.72.423375								Information about the examinations of taxpayers other than Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2016-10	Part	MSFOIA_RED006100	MSFOIA_RED006129	0.7.72.23103								Memorandum from Joy Yen to Charles Adelberg dated March 2, 2007 providing a detailed report on an issue being investigated as part of the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED006130	MSFOIA_RED006159	0.7.72.23103								Copies of draft NOPAs	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED006160	MSFOIA_RED006222	0.7.72.23103								Copy of draft of economist's reports for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED006224	MSFOIA_RED006244	0.7.72.448227.1								Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED006295		0.7.72.502039								Discussion regarding decisions to be made with respect to an issue being examined in the Microsoft examination and other unspecified examinations	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED006296	MSFOIA_RED006316	0.7.72.502039.1								Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED006739		0.7.72.571723.1									NO EXEMPTIONS ASSERTED	
2016-10	Part	MSFOIA_RED006744		0.7.72.569263.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2016-10	Part	MSFOIA_RED006760		0.7.72.569263.4.1								Information about the examinations of taxpayers other than Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2016-10	Part	MSFOIA_RED006761		0.7.72.569263.4.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2016-10	Part	MSFOIA_RED006789		0.7.72.585527.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2016-10	Part	MSFOIA_RED006799		0.7.72.586655			NON-RESPONSIVE						NO EXEMPTIONS ASSERTED	
2016-10	Part	MSFOIA_RED006806		0.7.72.571702								Estimates of dollar amounts related to investigation of Microsoft's tax liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED006848		0.7.72.564252									NO EXEMPTIONS ASSERTED	
2016-10	Part	MSFOIA_RED006923	MSFOIA_RED006924	0.7.72.574479.1								Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED006926		0.7.72.560123								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED006926		0.7.72.560123								Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-10	Part	MSFOIA_RED009605		0.7.72.396400								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-10	Part	MSFOIA_RED009605		0.7.72.396400								Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2016-10	Part	MSFOIA_RED009725	MSFOIA_RED009726	0.7.72.402278								Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-10	Full	MSFOIA_RED006614	MSFOIA_RED006615	0.7.72.392150.1	0006021	0006022	Memorandum	Draft Request to Change ECD for Microsoft 200406 to 200606 from 6/30/10 to 6/30/11	5/26/2010	Charles Davis	Maria Hwang	Communications Between the Exam Team and Service Management describing Exam's perspective on why there should be an extension for the ECD.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The document being withheld was prepared by Examination personnel to assist the executives in reviewing the status of the audit to date and determining logical next steps in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2016-10	Full	MSFOIA_RED006748	MSFOIA_RED006749	0.7.72.392993.1	0006055	0006056	Email	RE: Contract Dates	12/5/2008	Paul Weibel	JoAnn Cutler; Julie izumoto; cc: Alton White; Charles Davis; Cheryl Potop-Jackson	Communications Between Exam Team concerning the current status of work being conducted by an expert and projections as to what further work should be undertaken by the expert.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The document being withheld was prepared by Examination personnel to assist the executives in reviewing the status of the audit to date and determining logical next steps in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2016-10	Full	MSFOIA_RED006870	MSFOIA_RED006871	0.7.72.393603.1	0006108	0006109	Memorandum	Request to change ECD for Microsoft 200406-200606 from 6/30/10 to 6/30/11	5/26/2010	Charles Davis	Maria Hwang	Communications Between Exam Team and Service Management describing Exam's perspective on why there should be an extension for the ECD.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The document being withheld was prepared by Examination personnel to assist the executives in reviewing the status of the audit to date and determining logical next steps in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2016-10	Full	MSFOIA_RED006879	MSFOIA_RED006880	0.7.72.393833.1	0006111	0006112	Memorandum	Request to change ECD for Microsoft 200406-200606 from 10/30/09 to 6/30/10	6/30/2009	Charles Davis	Maria Hwang	Communications Between Exam Team and Service Management describing Exam's perspective on why there should be an extension for the ECD.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The document being withheld was prepared by Examination personnel to assist the executives in reviewing the status of the audit to date and determining logical next steps in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2016-10	Full	MSFOIA_RED010981	MSFOIA_RED010984	0.7.72.394098.1	0006114	0006117	Spreadsheet	CIC Monitoring Report	2/12/2010	Not indicated on document	Not indicated on document	A report prepared by Exam reflecting the then current status of the audit, with issues identified and recommendation as to tax and penalties, along with similar information about the examinations of taxpayers other than Microsoft.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal document regarding proposed penalties. The information being withheld is a chart of specific categories of information that were selectively extracted from documents either provided to the IRS by the plaintiff or assembled by the IRS on its own initiative. This information is being withheld, even though it consists, in part, of factual material, because the selective process to determine what categories and items of data for inclusion in the chart reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. The withheld information is deliberative in that it contains opinions of agency personnel as to projected penalties. The document reflects the agency's deliberative processes which may or may not have led to final agency determinations. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.
2016-10	Full	MSFOIA_RED007777	MSFOIA_RED007778	0.7.72.397907.1	0006256	0006257	Memorandum	Request to change ECD for Microsoft 200406-200606 from 10/30/09 to 6/30/10	6/30/2009	Charles Davis	Maria Hwang	Communications Between Exam Team and Service Management describing Exam's perspective on why there should be an extension for the ECD.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The document being withheld was prepared by Examination personnel to assist the executives in reviewing the status of the audit to date and determining logical next steps in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2016-10	Full	MSFOIA_RED011075	MSFOIA_RED011077	0.7.72.398107.1	0006267	0006269	Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/14/2008	Fred Rapaport	Not indicated on document	Spreadsheet created by the Service and entitled "Crude Estimate of CIP Methodology --Americas CSA".	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2016-10	Full	MSFOIA_RED011078	MSFOIA_RED011079	0.7.72.398107.2	0006270	0006271	Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/14/2008	Fred Rapaport	Not indicated on document	Spreadsheet created by the Service and entitled "Crude Estimate of CIP Methodology --Americas CSA".	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2016-10	Full	MSFOIA_RED011080		0.7.72.398107.3	0006272		Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/9/2008	Fred Rapaport	Not indicated on document	Spreadsheet created by the Service and entitled "Crude Estimate of CIP Methodology --Americas CSA".	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2016-10	Full	MSFOIA_RED011295	MSFOIA_RED011298	0.7.72.409269.1	0006558	0006561	Spreadsheet	CIC Monitoring Report	2/23/2010	Not indicated on document	Not indicated on document	A report prepared by Exam reflecting the then current status of the audit, with issues identified and recommendation as to tax and penalties, along with similar information about the examinations of taxpayers other than Microsoft.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal document regarding proposed penalties. The information being withheld is a chart of specific categories of information that were selectively extracted from documents either provided to the IRS by the plaintiff or assembled by the IRS on its own initiative. This information is being withheld, even though it consists, in part, of factual material, because the selective process to determine what categories and items of data for inclusion in the chart reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. The withheld information is deliberative in that it contains opinions of agency personnel as to projected penalties. The document reflects the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.
2016-10	Full	MSFOIA_RED009041		0.7.72.576951.9	0006831		Memorandum	Meeting to discuss buy-in resolution	1/15/2010	Not indicated on document	Not indicated on document	Communications among Exam team members discussing preliminary thoughts and impressions regarding an issue being examined.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2016-11	Part	MSFOIA_WH000009	MSFOIA_WH000054	0.7.72.23549	FOIA-0000001	FOIA-0000047						Unsigned draft Notice of Proposed Adjustment with comments from agency attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH000157	MSFOIA_WH000158	0.7.72.23402	FOIA-0000095	FOIA-0000096						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH000173	MSFOIA_WH000191	0.7.72.23414	FOIA-0000099	FOIA-0000117						Handwritten notes describing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-11	Part	MSFOIA_WH000206	MSFOIA_WH000207	0.7.72.23628	FOIA-0000137	FOIA-0000144						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH000280		0.7.72.23589	FOIA-0000153	FOIA-0000159						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH000287	MSFOIA_WH000288	0.7.72.23495	FOIA-0000167	FOIA-0000177						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH000298	MSFOIA_WH000300	0.7.72.23621	FOIA-0000189	FOIA-0000201						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH000311		0.7.72.23513	FOIA-0000215	FOIA-0000227						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH000313	MSFOIA_WH000314	0.7.72.23513	FOIA-0000215	FOIA-0000227						Discussion draft of document titled "Microsoft Corporation Audit Cycle for 2004-2006 Time Line and Audit Plan Outline" shared among IRS employees for consideration and comment during Microsoft's examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH000315	MSFOIA_WH000316	0.7.72.23513	FOIA-0000215	FOIA-0000227						Handwritten notes of agency employee describing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH000324		0.7.72.23481	FOIA-0000238	FOIA-0000239						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-11	Part	MSFOIA_WH000332	MSFOIA_WH000333	0.7.72.23601	FOIA-0000242	FOIA-0000243						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH000334		0.7.72.23596	FOIA-0000246	FOIA-0000246						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH000904	MSFOIA_WH000906	0.7.72.23770	FOIA-0000248	FOIA-0000250						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001019	MSFOIA_WH001020	0.7.72.23765	FOIA-0000254	FOIA-0000261						Discussion regarding decisions to be made with respect to the Microsoft examination, and handwritten notes reflecting aspects of that discussion and decision process.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH001021		0.7.72.23765	FOIA-0000254	FOIA-0000261						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-11	Part	MSFOIA_WH001023		0.7.72.23765	FOIA-0000254	FOIA-0000261						Handwritten notes describing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH001025	MSFOIA_WH001026	0.7.72.23765	FOIA-0000254	FOIA-0000261						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001119		0.7.72.101651	FOIA-0000270	FOIA-0000270						Handwritten notes describing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2016-11	Part	MSFOIA_WH001119		0.7.72.101651	FOIA-0000270	FOIA-0000270						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-11	Part	MSFOIA_WH001150		0.7.72.101608	FOIA-0000272	FOIA-0000275						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001151	MSFOIA_WH001153	0.7.72.101608	FOIA-0000272	FOIA-0000275						Discussion draft of an Information Document Request shared among agency employees and attorneys for consideration and comment during Microsoft's examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001158		0.7.72.102088	FOIA-0000276	FOIA-0000276						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001159		0.7.72.101797	FOIA-0000277	FOIA-0000278						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001161		0.7.72.102117	FOIA-0000279	FOIA-0000279						Names of employees of contractor	(b)(6) and (b)(7)(C)	Names of private individuals whose privacy interest outweighs any public interest in this information
2016-11	Part	MSFOIA_WH001171		0.7.72.101767	FOIA-0000280	FOIA-0000281						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001176		0.7.72.101795	FOIA-0000282	FOIA-0000282						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-11	Part	MSFOIA_WH001254		0.7.72.101927	FOIA-0000284	FOIA-0000289						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001255	MSFOIA_WH001259	0.7.72.101927	FOIA-0000284	FOIA-0000289						Discussion draft of a document titled "Opening Conference Agenda"	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001261		0.7.72.102091	FOIA-0000290	FOIA-0000290						Description of a subject being referred for legal advice to assist with decision making during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001309		0.7.72.101908	FOIA-0000292	FOIA-0000293						Email messages with the subject "Fax received," communicated among agency employees, attorneys, and contractors, discussing decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001554		0.7.72.101971	FOIA-0000318	FOIA-0000318						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001554		0.7.72.101971	FOIA-0000318	FOIA-0000318						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of IRS employee whose privacy interest outweighs any public interest in this information
2016-11	Part	MSFOIA_WH001557		0.7.72.101824	FOIA-0000319	FOIA-0000320						Details about employee's personal travel	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel plans is not outweighed by any public interest in this information
2016-11	Part	MSFOIA_WH001557	MSFOIA_WH001558	0.7.72.101824	FOIA-0000319	FOIA-0000320						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001559		0.7.72.102164	FOIA-0000321	FOIA-0000321						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-11	Part	MSFOIA_WH001582		0.7.72.102121	FOIA-0000322	FOIA-0000323						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001626		0.7.72.102021	FOIA-0000324	FOIA-0000365						Handwritten note about personal issue unrelated to topic discussed in the record.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in personal information is not outweighed by any public interest in this information
2016-11	Part	MSFOIA_WH001627	MSFOIA_WH001634	0.7.72.102021	FOIA-0000324	FOIA-0000365						Discussion draft of a NOPA with handwritten comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH001681		0.7.72.102195	FOIA-0000366	FOIA-0000366						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001689	MSFOIA_WH001690	0.7.72.102037	FOIA-0000367	FOIA-0000368						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001694		0.7.72.101742	FOIA-0000369	FOIA-0000371						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH001695	MSFOIA_WH001696	0.7.72.101742	FOIA-0000369	FOIA-0000371						Letter and worksheet submitted by Microsoft but reflecting the handwritten notes of examiners indicating specific areas of interest, communicated among exam team and attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002288		0.7.72.102085	FOIA-0000372	FOIA-0000391						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated among attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-11	Part	MSFOIA_WH002289	MSFOIA_WH002307	0.7.72.102085	FOIA-0000372	FOIA-0000391						Draft of an internal memorandum requesting advice of agency attorneys regarding issues being examined in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects a detailed request for legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002342		0.7.72.101973	FOIA-0000392	FOIA-0000393						Subject of decisions to be made with respect to the Microsoft examination, communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002343		0.7.72.101973	FOIA-0000392	FOIA-0000393						List of documents to be sent to agency attorneys as part of a request for legal advice regarding issues being examined during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002349		0.7.72.101866	FOIA-0000394	FOIA-0000394						Subject of decision to be made with respect to the Microsoft examination, communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002359		0.7.72.101611	FOIA-0000395	FOIA-0000395						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002406		0.7.72.101917	FOIA-0000396	FOIA-0000398						Subject of decisions to be made with respect to the Microsoft examination, communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002407	MSFOIA_WH002408	0.7.72.101917	FOIA-0000396	FOIA-0000398						Notes drafted by examiner for communication among exam team, including agency attorney, regarding a subject being investigated during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-11	Part	MSFOIA_WH002417	MSFOIA_WH002418	0.7.72.101722	FOIA-0000399	FOIA-0000400						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002418		0.7.72.101722	FOIA-0000399	FOIA-0000400						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-11	Part	MSFOIA_WH002496		0.7.72.101717	FOIA-0000401	FOIA-0000401						Description of issues being investigated in the Microsoft examination for which advice is being sought from agency attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002542		0.7.72.101893	FOIA-0000402	FOIA-0000402						Details about employee's personal vacation plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel is not outweighed by any public interest in this information
2016-11	Part	MSFOIA_WH002542		0.7.72.101893	FOIA-0000402	FOIA-0000402						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002548		0.7.72.102029	FOIA-0000403	FOIA-0000418						Handwritten note of agency employee indicating item of interest in examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH002564	MSFOIA_WH002565	0.7.72.101754	FOIA-0000419	FOIA-0000420						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002568		0.7.72.101662	FOIA-0000421	FOIA-0000421						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-11	Part	MSFOIA_WH002569	MSFOIA_WH002570	0.7.72.101710	FOIA-0000422	FOIA-0000423						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002571	MSFOIA_WH002572	0.7.72.102058	FOIA-0000424	FOIA-0000432						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002573	MSFOIA_WH002579	0.7.72.102058	FOIA-0000424	FOIA-0000432						Draft of a legal argument provided by agency attorneys to examiners regarding issues being investigated in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002610		0.7.72.101877	FOIA-0000433	FOIA-0000433						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002611	MSFOIA_WH002613	0.7.72.101898	FOIA-0000434	FOIA-0000436						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002613		0.7.72.101898	FOIA-0000434	FOIA-0000436						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2016-11	Part	MSFOIA_WH002786		0.7.72.102104	FOIA-0000437	FOIA-0000438						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-11	Part	MSFOIA_WH002788		0.7.72.101719	FOIA-0000439	FOIA-0000439						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002789		0.7.72.101709	FOIA-0000440	FOIA-0000469						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002790	MSFOIA_WH002818	0.7.72.101709	FOIA-0000440	FOIA-0000469						Draft of a legal argument provided by agency attorneys to examiners regarding issues being investigated in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002819		0.7.72.101881	FOIA-0000470	FOIA-0000470						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002819		0.7.72.101881	FOIA-0000470	FOIA-0000470						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2016-11	Part	MSFOIA_WH002819		0.7.72.101881	FOIA-0000470	FOIA-0000470						Phone number; details about employee's personal vacation plans	(b)(6) and (b)(7)(C)	Direct phone number of IRS employee whose privacy interest outweighs any public interest in this information. Agency employee's privacy interest in information about personal travel is not outweighed by any public interest in this information
2016-11	Part	MSFOIA_WH002820		0.7.72.102016	FOIA-0000471	FOIA-0000471						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002820		0.7.72.102016	FOIA-0000471	FOIA-0000471						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2016-11	Part	MSFOIA_WH002821		0.7.72.102177	FOIA-0000472	FOIA-0000472						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-11	Part	MSFOIA_WH002823		0.7.72.101711	FOIA-0000473	FOIA-0000475						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002852		0.7.72.101934	FOIA-0000476	FOIA-0000477						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002854		0.7.72.102128	FOIA-0000478	FOIA-0000478						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002856		0.7.72.102022	FOIA-0000479	FOIA-0000480						Subject line and attachments identify the topics of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH002856	MSFOIA_WH002857	0.7.72.102022	FOIA-0000479	FOIA-0000480						Teleconference passcodes	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-11	Part	MSFOIA_WH002862		0.7.72.101619	FOIA-0000481	FOIA-0000481						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002876		0.7.72.101992	FOIA-0000482	FOIA-0000485						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002883		0.7.72.101654	FOIA-0000487	FOIA-0000493						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-11	Part	MSFOIA_WH002910		0.7.72.101872	FOIA-0000494	FOIA-0000500						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002911		0.7.72.101872	FOIA-0000494	FOIA-0000500						Agenda for a discussion regarding the awarding of contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002917	MSFOIA_WH002918	0.7.72.101964	FOIA-0000501	FOIA-0000503						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002917		0.7.72.101964	FOIA-0000501	FOIA-0000503						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-11	Part	MSFOIA_WH002920		0.7.72.101829	FOIA-0000504	FOIA-0000511						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002922	MSFOIA_WH002927	0.7.72.101829	FOIA-0000504	FOIA-0000511						Discussion draft of agenda for a conference regarding the awarding of contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002928		0.7.72.101652	FOIA-0000512	FOIA-0000512						List of decisions being discussed with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH002929		0.7.72.102009	FOIA-0000513	FOIA-0000513						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH002966		0.7.72.101817	FOIA-0000514	FOIA-0000515						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of contractor, whose privacy interest outweighs any public interest in this information

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2016-11	Part	MSFOIA_WH002966	MSFOIA_WH002967	0.7.72.101817	FOIA-0000514	FOIA-0000515						Discussion regarding decisions to be made with respect to the Microsoft examination, and handwritten notes reflecting aspects of that discussion and decision process.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH002976		0.7.72.101727	FOIA-0000516	FOIA-0000516						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002977		0.7.72.101768	FOIA-0000517	FOIA-0000517						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH002977		0.7.72.101768	FOIA-0000517	FOIA-0000517						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2016-11	Part	MSFOIA_WH003008		0.7.72.102160	FOIA-0000518	FOIA-0000518						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH003008		0.7.72.102160	FOIA-0000518	FOIA-0000518						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2016-11	Part	MSFOIA_WH003018	MSFOIA_WH003019	0.7.72.101814	FOIA-0000521	FOIA-0000522						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH003020		0.7.72.101832	FOIA-0000523	FOIA-0000523						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-11	Part	MSFOIA_WH003024		0.7.72.102096	FOIA-0000524	FOIA-0000524						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH003026		0.7.72.101605	FOIA-0000525	FOIA-0000525						Subject of a request for legal advice to assist with decision making during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH003027		0.7.72.102163	FOIA-0000526	FOIA-0000526						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH003028		0.7.72.102073	FOIA-0000527	FOIA-0000534						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH003030	MSFOIA_WH003035	0.7.72.102073	FOIA-0000527	FOIA-0000534						Discussion draft of expert report with handwritten notes of agency employee	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH003063		0.7.72.101805	FOIA-0000535	FOIA-0000535						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH003064		0.7.72.101945	FOIA-0000536	FOIA-0000536						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2016-11	Part	MSFOIA_WH003093		0.7.72.23101	FOIA-0000537	FOIA-0000537						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH003093		0.7.72.23101	FOIA-0000537	FOIA-0000537						Details about employee's personal vacation plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal time off is not outweighed by any public interest in this information
2016-11	Part	MSFOIA_WH003161		0.7.72.23121	FOIA-0000539	FOIA-0000539						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH003161		0.7.72.23121	FOIA-0000539	FOIA-0000539						Details about employee's personal vacation plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal time off is not outweighed by any public interest in this information
2016-11	Part	MSFOIA_WH003277		0.7.72.23290	FOIA-0000541	FOIA-0000545						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-11	Part	MSFOIA_WH003277	MSFOIA_WH003281	0.7.72.23290	FOIA-0000541	FOIA-0000545						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH003277		0.7.72.23290	FOIA-0000541	FOIA-0000545						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal time off is not outweighed by any public interest in this information
2016-11	Part	MSFOIA_WH003284		0.7.72.23318	FOIA-0000546	FOIA-0000553						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-11	Part	MSFOIA_WH003285	MSFOIA_WH003289	0.7.72.23318	FOIA-0000546	FOIA-0000553						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH003290	MSFOIA_WH003291	0.7.72.23270	FOIA-0000554	FOIA-0000559						Details about employee's personal vacation plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal time off is not outweighed by any public interest in this information
2016-11	Part	MSFOIA_WH003290		0.7.72.23270	FOIA-0000554	FOIA-0000559						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-11	Part	MSFOIA_WH003291	MSFOIA_WH003294	0.7.72.23270	FOIA-0000554	FOIA-0000559						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH003298		0.7.72.23245	FOIA-0000560	FOIA-0000567						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-11	Part	MSFOIA_WH003298	MSFOIA_WH003299	0.7.72.23245	FOIA-0000560	FOIA-0000567						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal time off is not outweighed by any public interest in this information

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2016-11	Part	MSFOIA_WH003299	MSFOIA_WH003303	0.7.72.23245	FOIA-0000560	FOIA-0000567						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH003304		0.7.72.23287	FOIA-0000568	FOIA-0000568						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2016-11	Part	MSFOIA_WH003304		0.7.72.23287	FOIA-0000568	FOIA-0000568						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH003304		0.7.72.23287	FOIA-0000568	FOIA-0000568						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal time off is not outweighed by any public interest in this information
2016-11	Part	MSFOIA_WH003305	MSFOIA_WH003309	0.7.72.23227	FOIA-0000569	FOIA-0000574						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2016-11	Part	MSFOIA_WH003305		0.7.72.23227	FOIA-0000569	FOIA-0000574						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal time off is not outweighed by any public interest in this information
2016-11	Part	MSFOIA_WH003310		0.7.72.23227	FOIA-0000569	FOIA-0000574						Agency employee's handwritten notes regarding decisions being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2016-11	Part	MSFOIA_WH003311		0.7.72.23241	FOIA-0000575	FOIA-0000590						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH004279		0.7.72.22303	FOIA-0000593	FOIA-0000593						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-01	Part	MSFOIA_WH004416	MSFOIA_WH004417	0.7.72.22314	FOIA-0000594	FOIA-0000595						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004416		0.7.72.22314	FOIA-0000594	FOIA-0000595						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal time off is not outweighed by any public interest in this information
2017-01	Part	MSFOIA_WH004563	MSFOIA_WH004564	0.7.72.22323	FOIA-0000597	FOIA-0000598						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004565		0.7.72.22325	FOIA-0000599	FOIA-0000599						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004568		0.7.72.22771	FOIA-0000600	FOIA-0000602						Discussion about a decision whether to promote certain agency employees.	(b)(6) and (b)(7)(C)	Agency employees' privacy interests in information about their selection for certain roles or promotions are not outweighed by any public interest in this information
2017-01	Part	MSFOIA_WH004569		0.7.72.22771	FOIA-0000600	FOIA-0000602						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004573		0.7.72.22774	FOIA-0000605	FOIA-0000605						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH004624		0.7.72.22785	FOIA-0000616	FOIA-0000616						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004625		0.7.72.22786	FOIA-0000617	FOIA-0000617						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-01	Part	MSFOIA_WH004660	MSFOIA_WH004661	0.7.72.22794	FOIA-0000618	FOIA-0000619						Discussion regarding decisions to be made with respect to the Microsoft examination, including a description of legal advice sought from and provided by attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004662	MSFOIA_WH004663	0.7.72.22795	FOIA-0000620	FOIA-0000621						Discussion regarding decisions to be made with respect to the Microsoft examination, including a description of legal advice sought from and provided by attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004664	MSFOIA_WH004665	0.7.72.22796	FOIA-0000622	FOIA-0000623						Discussion regarding decisions to be made with respect to the Microsoft examination, including a description of legal advice sought from and provided by attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004666	MSFOIA_WH004667	0.7.72.22797	FOIA-0000624	FOIA-0000626						Discussion regarding decisions to be made with respect to the Microsoft examination, including a description of legal advice sought from and provided by attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004669	MSFOIA_WH004670	0.7.72.22798	FOIA-0000627	FOIA-0000629						Discussion regarding decisions to be made with respect to the Microsoft examination, including a description of legal advice sought from and provided by attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004672	MSFOIA_WH004674	0.7.72.22799	FOIA-0000630	FOIA-0000632						Discussion regarding decisions to be made with respect to the Microsoft examination, including a description of legal advice sought from and provided by attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004698	MSFOIA_WH004699	0.7.72.22802	FOIA-0000633	FOIA-0000634						Discussion regarding decisions to be made with respect to the Microsoft examination, including a description of legal advice sought from and provided by attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-01	Part	MSFOIA_WH004700	MSFOIA_WH004701	0.7.72.22803	FOIA-0000635	FOIA-0000637						Discussion regarding decisions to be made with respect to the Microsoft examination, including a description of legal advice sought from and provided by attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004703	MSFOIA_WH004705	0.7.72.22804	FOIA-0000638	FOIA-0000640						Discussion regarding decisions to be made with respect to the Microsoft examination, including a description of legal advice sought from and provided by attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004706	MSFOIA_WH004709	0.7.72.22805	FOIA-0000641	FOIA-0000644						Discussion regarding decisions to be made with respect to the Microsoft examination, including a description of legal advice sought from and provided by attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004712	MSFOIA_WH004717	0.7.72.23020	FOIA-0000683	FOIA-0000689						Information about the examinations of taxpayers who are not Microsoft, and discussion of decisions involved in conducting various examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-01	Part	MSFOIA_WH004713	MSFOIA_WH004717	0.7.72.23020	FOIA-0000683	FOIA-0000689						Discussion regarding decisions to be made with respect to the Microsoft examination, including a description of legal advice sought from and provided by attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004719		0.7.72.23037	FOIA-0000700	FOIA-0000700						Name of email attachment reflecting subject of decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH004720	MSFOIA_WH004725	0.7.72.23038	FOIA-0000701	FOIA-0000706						Information about the examinations of taxpayers who are not Microsoft, and discussion of decisions involved in conducting various examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-01	Part	MSFOIA_WH004721	MSFOIA_WH004724	0.7.72.23038	FOIA-0000701	FOIA-0000706						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH004726		0.7.72.23018	FOIA-0000682	FOIA-0000682						Discussion regarding decisions to be made regarding the drafting of an internal memorandum summarizing certain examination activities	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the document being drafted or the examinations being discussed.

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2017-01	Part	MSFOIA_WH004727	MSFOIA_WH004732	0.7.72.23036	FOIA-0000694	FOIA-0000699						Information about the examinations of taxpayers who are not Microsoft, and discussion of decisions involved in conducting various examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-01	Part	MSFOIA_WH004727	MSFOIA_WH004729	0.7.72.23036	FOIA-0000694	FOIA-0000699						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH004733		0.7.72.23030	FOIA-0000693	FOIA-0000693						Subject of decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH004734		0.7.72.23027	FOIA-0000692	FOIA-0000692						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004735		0.7.72.23025	FOIA-0000690	FOIA-0000691						Discussion about a decision whether to promote certain agency employees.	(b)(6) and (b)(7)(C)	Agency employees' privacy interests in information about their selection for certain roles or promotions are not outweighed by any public interest in this information
2017-01	Part	MSFOIA_WH004736		0.7.72.23025	FOIA-0000690	FOIA-0000691						Discussion regarding decisions to be made with respect to the Microsoft examination, including a description of legal advice sought from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004739	MSFOIA_WH004742	0.7.72.125862.1	FOIA-0000822	FOIA-0000825						Information about the examinations of taxpayers who are not Microsoft, and discussion of decisions involved in conducting various examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-01	Part	MSFOIA_WH004740	MSFOIA_WH004741	0.7.72.125862.1	FOIA-0000822	FOIA-0000825						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH004765		0.7.72.23627	FOIA-0000780	FOIA-0000780						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-01	Part	MSFOIA_WH004790	MSFOIA_WH004791	0.7.72.23498	FOIA-0000726	FOIA-0000727						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH004792	MSFOIA_WH004794	0.7.72.23568	FOIA-0000754	FOIA-0000756						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004796	MSFOIA_WH004798	0.7.72.23539	FOIA-0000733	FOIA-0000735						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH004808		0.7.72.23624	FOIA-0000778	FOIA-0000779						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH004853		0.7.72.23369	FOIA-0000718	FOIA-0000719						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH004879	MSFOIA_WH004881	0.7.72.23494	FOIA-0000720	FOIA-0000725						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH004885	MSFOIA_WH004886	0.7.72.23590	FOIA-0000775	FOIA-0000777						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004889		0.7.72.23552	FOIA-0000736	FOIA-0000753						Discussion draft of a performance work statement for a contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Document was provided to agency attorney to solicit legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-01	Part	MSFOIA_WH004906		0.7.72.23579	FOIA-0000757	FOIA-0000774						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH004924	MSFOIA_WH004926	0.7.72.23501	FOIA-0000728	FOIA-0000732						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH004925		0.7.72.23501	FOIA-0000728	FOIA-0000732						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-01	Part	MSFOIA_WH005114	MSFOIA_WH005118	0.7.72.196559	FOIA-0000834	FOIA-0000838						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH005120		0.7.72.194627	FOIA-0000829	FOIA-0000829						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH005121		0.7.72.199056	FOIA-0000852	FOIA-0000853						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH005123	MSFOIA_WH005124	0.7.72.197949	FOIA-0000848	FOIA-0000849						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH005123		0.7.72.197949	FOIA-0000848	FOIA-0000849						Details about employee's personal vacation plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal time off is not outweighed by any public interest in this information
2017-01	Part	MSFOIA_WH005168		0.7.72.196168	FOIA-0000830	FOIA-0000830						Details about employees' personal vacation plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal time off is not outweighed by any public interest in this information
2017-01	Part	MSFOIA_WH005199		0.7.72.199223	FOIA-0000854	FOIA-0000854						Details about employees' personal vacation plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal time off is not outweighed by any public interest in this information

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2017-01	Part	MSFOIA_WH005220		0.7.72.198071	FOIA-0000850	FOIA-0000850						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH005293		0.7.72.197473	FOIA-0000840	FOIA-0000840						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH005337		0.7.72.196312	FOIA-0000832	FOIA-0000832						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH005469	MSFOIA_WH005471	0.7.72.197906	FOIA-0000845	FOIA-0000847						Information about the examinations of taxpayers who are not Microsoft, and discussion of decisions involved in conducting various examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-01	Part	MSFOIA_WH005589		0.7.72.22969	FOIA-0000645	FOIA-0000662						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH005590		0.7.72.22969	FOIA-0000645	FOIA-0000662						Discussion draft of a performance work statement for a contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Document was provided to agency attorney to solicit legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH005607		0.7.72.22983	FOIA-0000663	FOIA-0000681						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-01	Part	MSFOIA_WH005769	MSFOIA_WH005772	0.7.72.395127	FOIA-0000915	FOIA-0000918						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH005773	MSFOIA_WH005778	0.7.72.391428	FOIA-0000909	FOIA-0000914						Discussion regarding decisions to be made with respect to the Microsoft examination, including advice communicated by attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH006250		0.7.72.254977	FOIA-0000867	FOIA-0000867						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated by attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH006298		0.7.72.220032	FOIA-0000856	FOIA-0000856						Subject of decision being made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH006347		0.7.72.236716	FOIA-0000865	FOIA-0000865						Discussion regarding decisions to be made with respect to the Microsoft examination, including a description of advice being sought from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH006565		0.7.72.264337	FOIA-0000870	FOIA-0000872						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH006565	MSFOIA_WH006567	0.7.72.264337	FOIA-0000870	FOIA-0000872						Information about the examinations of taxpayers who are not Microsoft, and discussion of decisions involved in conducting various examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-01	Part	MSFOIA_WH006731		0.7.72.265913	FOIA-0000880	FOIA-0000880						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-01	Part	MSFOIA_WH006732	MSFOIA_WH006733	0.7.72.267254	FOIA-0000887	FOIA-0000888						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH006739		0.7.72.264336	FOIA-0000868	FOIA-0000868						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH006772	MSFOIA_WH006773	0.7.72.266949	FOIA-0000884	FOIA-0000885						Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH006837	MSFOIA_WH006839	0.7.72.265005	FOIA-0000875	FOIA-0000877						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH006840	MSFOIA_WH006841	0.7.72.266798	FOIA-0000882	FOIA-0000883						Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH006842		0.7.72.267073	FOIA-0000886	FOIA-0000886						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-01	Part	MSFOIA_WH006843	MSFOIA_WH006844	0.7.72.265368	FOIA-0000878	FOIA-0000879						Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH006971		0.7.72.266328	FOIA-0000881	FOIA-0000881						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007290	MSFOIA_WH007291	0.7.72.367299	FOIA-0000894	FOIA-0000895						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH007292	MSFOIA_WH007297	0.7.72.369795	FOIA-0000903	FOIA-0000908						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007293		0.7.72.369795	FOIA-0000903	FOIA-0000908						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-01	Part	MSFOIA_WH007298		0.7.72.369391	FOIA-0000896	FOIA-0000902						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007298		0.7.72.369391	FOIA-0000896	FOIA-0000902						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-01	Part	MSFOIA_WH007299	MSFOIA_WH007300	0.7.72.369391	FOIA-0000896	FOIA-0000902						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-01	Part	MSFOIA_WH007426		0.7.72.420858	FOIA-0000922	FOIA-0000922						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-01	Part	MSFOIA_WH007426		0.7.72.420858	FOIA-0000922	FOIA-0000922						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-01	Part	MSFOIA_WH007454	MSFOIA_WH007456	0.7.72.420536	FOIA-0000919	FOIA-0000921						Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH007702		0.7.72.23106	FOIA-0000707	FOIA-0000717						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007702		0.7.72.23106	FOIA-0000707	FOIA-0000717						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-01	Part	MSFOIA_WH007703		0.7.72.23106	FOIA-0000707	FOIA-0000717						Draft of legal advice regarding certain issues in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007805	MSFOIA_WH007808	0.7.72.434982	FOIA-0000926	FOIA-0000929						Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in implementing agency guidance in enforcement matters, generally, and enforcement efforts related to specific taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH007836	MSFOIA_WH007839	0.7.72.450226.7	FOIA-0000955	FOIA-0000958						Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in implementing agency guidance in enforcement matters, generally, and enforcement efforts related to specific taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH007842	MSFOIA_WH007856	0.7.72.470708	FOIA-0000970	FOIA-0000984						Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in implementing agency guidance in enforcement matters, generally, and enforcement efforts related to specific taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-01	Part	MSFOIA_WH007857	MSFOIA_WH007872	0.7.72.470708.1	FOIA-0000985	FOIA-0001000						Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in implementing agency guidance in enforcement matters, generally, and enforcement efforts related to specific taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH007873		0.7.72.443430	FOIA-0000939	FOIA-0000939						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007874		0.7.72.470863	FOIA-0001001	FOIA-0001001						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007875		0.7.72.435957	FOIA-0000930	FOIA-0000932						Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH007878		0.7.72.444085	FOIA-0000940	FOIA-0000946						Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH007885		0.7.72.433335	FOIA-0000924	FOIA-0000924						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-01	Part	MSFOIA_WH007905		0.7.72.436033	FOIA-0000933	FOIA-0000933						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007916	MSFOIA_WH007917	0.7.72.479819	FOIA-0001013	FOIA-0001014						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007918		0.7.72.473287	FOIA-0001007	FOIA-0001007						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007919		0.7.72.473930	FOIA-0001008	FOIA-0001009						Details about employee's personal travel plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-01	Part	MSFOIA_WH007919	MSFOIA_WH007920	0.7.72.473930	FOIA-0001008	FOIA-0001009						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007921		0.7.72.441353	FOIA-0000937	FOIA-0000938						Details about employee's personal travel plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-01	Part	MSFOIA_WH007921		0.7.72.441353	FOIA-0000937	FOIA-0000938						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007923		0.7.72.468091	FOIA-0000969	FOIA-0000969						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007924		0.7.72.450370	FOIA-0000960	FOIA-0000960						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-01	Part	MSFOIA_WH007925		0.7.72.449353	FOIA-0000947	FOIA-0000947						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007926		0.7.72.472988	FOIA-0001004	FOIA-0001006						Details about employee's personal travel plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-01	Part	MSFOIA_WH007927		0.7.72.472988	FOIA-0001004	FOIA-0001006						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007929	MSFOIA_WH007930	0.7.72.478806	FOIA-0001010	FOIA-0001012						Details about employee's personal travel plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-01	Part	MSFOIA_WH007930	MSFOIA_WH007931	0.7.72.478806	FOIA-0001010	FOIA-0001012						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007932		0.7.72.466511	FOIA-0000966	FOIA-0000967						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007968		0.7.72.461838	FOIA-0000961	FOIA-0000961						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH007970	MSFOIA_WH007972	0.7.72.462047.1	FOIA-0000963	FOIA-0000965						Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-01	Part	MSFOIA_WH008623	MSFOIA_WH008627	0.7.72.519307	FOIA-0001015	FOIA-0001019						Discussion of issues and decisions involved in the Microsoft examination, and details about the examinations of taxpayers other than Microsoft, including thoughts and impressions about decisions being made in those examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH008628	MSFOIA_WH008629	0.7.72.519498	FOIA-0001020	FOIA-0001021						Discussion regarding decisions to be made with respect to the Microsoft examination, including a description of legal advice requested from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH008690		0.7.72.23668	FOIA-0000788	FOIA-0000788						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH008691	MSFOIA_WH008692	0.7.72.23716	FOIA-0000819	FOIA-0000820						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-01	Part	MSFOIA_WH008795	MSFOIA_WH008796	0.7.72.23692	FOIA-0000789	FOIA-0000800						Documents describing individuals being considered for interviews during the Microsoft examination, including handwritten notes of agency employee indicating the subjects of decisions to be made with respect to the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH008936	MSFOIA_WH008937	0.7.72.584325	FOIA-0001026	FOIA-0001027						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH008939		0.7.72.559049	FOIA-0001022	FOIA-0001022						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-01	Part	MSFOIA_WH008940		0.7.72.562478	FOIA-0001023	FOIA-0001023						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-01	Part	MSFOIA_WH008941	MSFOIA_WH008942	0.7.72.570923	FOIA-0001024	FOIA-0001025						Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH010426		0.7.72.22769	FOIA-0001232	FOIA-0001232							NO EXEMPTIONS ASSERTED	
2017-02	Part	MSFOIA_WH009910		0.7.72.53361	FOIA-0001349	FOIA-0001349						Comments in the body of internal IRS email among IRS and contractor discussing decisions involved in Microsoft's examination, including strategy regarding Information Document Request.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination or the IDRs being considered. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration.
2017-02	Part	MSFOIA_WH009909		0.7.72.54209	FOIA-0001350	FOIA-0001350						Comments in the body of internal IRS email discussing decisions involved in conducting Microsoft examination, including decisions involved in issuing IDRs	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination or the IDRs being considered. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration.
2017-02	Part	MSFOIA_WH009912		0.7.72.84255	FOIA-0001351	FOIA-0001351						Password to open a file	(b)(7)(E)	Specific passwords constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal information conducted for law enforcement purposes.
2017-02	Part	MSFOIA_WH009912		0.7.72.84255	FOIA-0001351	FOIA-0001351						Comments in the body of internal IRS email discussing decisions involved in conducting Microsoft examination, including decisions involved in issuing IDRs	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination or the IDRs being considered. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration.
2017-02	Part	MSFOIA_WH009807	MSFOIA_WH009808	0.7.72.84329	FOIA-0001352	FOIA-0001353						Comments in the body of internal IRS and IRS Chief Counsel email discussing decisions involved in entering a contract for expert services, including details regarding the scope, direction, and strategy of the Microsoft examination which constitute return information of Microsoft, and including the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the prospective expert services contract being considered, or with respect to plaintiff's examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2017-02	Part	MSFOIA_WH009636		0.7.72.95613	FOIA-0001354	FOIA-0001354						Comments in the body of internal IRS and IRS Chief Counsel email discussing decisions involved in scope of engagement of contractor, including details regarding the scope, direction, and strategy of the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being conducted. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2017-02	Part	MSFOIA_WH010588	MSFOIA_WH010589	0.7.72.107542	FOIA-0001355	FOIA-0001356						Comments in body of internal IRS and Chief Counsel email reporting on status of ongoing legal matters involving third-party taxpayers, as well as Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRS § 6103
2017-02	Part	MSFOIA_WH010572		0.7.72.134272	FOIA-0001357	FOIA-0001357						Comments in body of internal IRS and IRS Chief Counsel email reporting on status of ongoing CSA cases of third-party taxpayers and Microsoft	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Communication from client agency, the IRS, for the purpose of securing legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH010450	MSFOIA_WH010451	0.7.72.194520	FOIA-0001373	FOIA-0001374						Comments in body of internal IRS and Chief Counsel email reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH010460	MSFOIA_WH010461	0.7.72.194728	FOIA-0001375	FOIA-0001376						Comments in body of internal IRS and Chief Counsel email reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH010448	MSFOIA_WH010449	0.7.72.194751	FOIA-0001377	FOIA-0001378						Comments in body of internal IRS and Chief Counsel email reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH010506	MSFOIA_WH010506	0.7.72.196464	FOIA-0001379	FOIA-0001379						Comments in the body of internal IRS email discussing decisions involved in scope and course of examination of Microsoft	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2017-02	Part	MSFOIA_WH010458	MSFOIA_WH010458	0.7.72.196750	FOIA-0001422	FOIA-0001422						Comments in the body of internal IRS and Chief Counsel email discussing decisions involved in scope and course of examination of Microsoft	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the prospective expert services contract being considered, or with respect to plaintiff's examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2017-02	Part	MSFOIA_WH010458	MSFOIA_WH010458	0.7.72.196750	FOIA-0001422	FOIA-0001422						Details about employee's personal commuting plans	(b)(6) and (b)(7)(C)	Privacy interests of private individual outweigh any public interest in this information
2017-02	Part	MSFOIA_WH010549	MSFOIA_WH010555	0.7.72.197503	FOIA-0001423	FOIA-0001433						Comments in body of internal IRS and Chief Counsel email reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH010560	MSFOIA_WH010571	0.7.72.197503.1	FOIA-0001434	FOIA-0001445						Comments in body of internal IRS and Chief Counsel email reporting on status of ongoing legal matters involving third-party taxpayers, as well as Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH010501		0.7.72.197671.1	FOIA-0001447	FOIA-0001451						Comments in body of email discussing personnel issues	(b)(6) and (b)(7)(C)	Privacy interests of employees in job performance and assignment information outweigh any public interest in this information
2017-02	Part	MSFOIA_WH010501	MSFOIA_WH010505	0.7.72.197671.1	FOIA-0001447	FOIA-0001451						Internal Chief Counsel IRS memorandum reporting on status of ongoing legal matters involving third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters. Includes discussion of treaty matters.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(3)/6105	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103 Disclosure of tax treaty information prohibited from disclosure pursuant to IRC § 6105
2017-02	Part	MSFOIA_WH010485	MSFOIA_WH010488	0.7.72.198824.7	FOIA-0001475	FOIA-0001478						Comments in body of internal report on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH010487		0.7.72.198824.7	FOIA-0001475	FOIA-0001478						Comments in body of internal agency report on guidance provided for conducting examinations and methods for examination	(b)(3)/6103(e)(7); (b)(7)(A)	Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-02	Part	MSFOIA_WH010459	MSFOIA_WH010459	0.7.72.199080	FOIA-0001490	FOIA-0001490						Comments in body of internal IRS and Chief Counsel email discussing ongoing examination of both third-party taxpayer and Microsoft, including discussion of scope, course, and strategy of examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH011496	MSFOIA_WH011500	0.7.72.213324	FOIA-0001491	FOIA-0001495						Comments in body of internal IRS and Chief Counsel email reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH011496	MSFOIA_WH011500	0.7.72.213324	FOIA-0001491	FOIA-0001495						Comments in body of internal IRS and Chief Counsel email reporting on guidance provided for conducting examinations and methods for examination	(b)(3)/6103(e)(7); (b)(7)(A)	Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011741		0.7.72.216013	FOIA-0001496	FOIA-0001496						Comments in body of email regarding updates to Tier 1 report, to update tax information related to third-party taxpayer	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH011742	MSFOIA_WH011745	0.7.72.216013.1	FOIA-0001497	FOIA-0001500						Comments in body of internal IRS and Chief Counsel email reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH011744		0.7.72.216013.1	FOIA-0001497	FOIA-0001500						Discussion of decisions involved in issuing future potential published guidance	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011743	MSFOIA_WH011744	0.7.72.216013.1	FOIA-0001497	FOIA-0001500						Comments in body of internal IRS and Chief Counsel memorandum reporting on guidance provided for conducting examinations and methods for examination	(b)(3)/6103(e)(7); (b)(7)(A)	Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011736		0.7.72.217793	FOIA-0001501	FOIA-0001501						Comments in body of email regarding updates to Tier 1 report, to update tax information related to third-party taxpayer	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH011737	MSFOIA_WH011740	0.7.72.217793.1	FOIA-0001502	FOIA-0001505						Comments in body of internal IRS and Chief Counsel email reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH011739		0.7.72.217793.1	FOIA-0001502	FOIA-0001505						Discussion of decisions involved in issuing future potential published guidance	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011738	MSFOIA_WH011739	0.7.72.217793.1	FOIA-0001502	FOIA-0001505						Comments in body of internal IRS and Chief Counsel memorandum reporting on guidance provided for conducting examinations and methods for examination	(b)(3)/6103(e)(7); (b)(7)(A)	Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-02	Part	MSFOIA_WH011389	MSFOIA_WH011392	0.7.72.217805	FOIA-0001506	FOIA-0001510						Comments in body of internal IRS and Chief Counsel email reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters. Also contains discussion of decisions involved in issuing future potential published guidance	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011379		0.7.72.219934	FOIA-0001511	FOIA-0001511						Comments in body of email between IRS and Chief Counsel regarding status of third-party taxpayer tax matter	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-02	Part	MSFOIA_WH011384	MSFOIA_WH011387	0.7.72.219934.2	FOIA-0001516	FOIA-0001519						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-02	Part	MSFOIA_WH011554	MSFOIA_WH011557	0.7.72.220335.1	FOIA-0001521	FOIA-0001524						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-02	Part	MSFOIA_WH011555	MSFOIA_WH011556	0.7.72.220335.1	FOIA-0001521	FOIA-0001524						Comments in body of internal IRS and Chief Counsel memorandum reporting on guidance provided for conducting examinations and methods for examination	(b)(3)/6103(e)(7); (b)(7)(A)	Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011311	MSFOIA_WH011315	0.7.72.220386.1	FOIA-0001526	FOIA-0001530						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-02	Part	MSFOIA_WH011311	MSFOIA_WH011315	0.7.72.220386.1	FOIA-0001526	FOIA-0001530						Discussion of decisions involved in issuing future potential published guidance, and discussion of potential guidance as it relates to ongoing examinations related to Microsoft	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration.
2017-02	Part	MSFOIA_WH011491		0.7.72.221387	FOIA-0001531	FOIA-0001531						Comments in body of internal IRS and Chief Counsel email reporting on status of Microsoft examination, including discussion of scope, direction, and strategy of ongoing examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.

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2017-02	Part	MSFOIA_WH011545	MSFOIA_WH011548	0.7.72.221573.1	FOIA-0001533	FOIA-0001536						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH011547	MSFOIA_WH011548	0.7.72.221573.1	FOIA-0001533	FOIA-0001536						Comments in body of internal IRS and Chief Counsel memorandum reporting on guidance provided for conducting examinations and methods for examination	(b)(3)/6103(e)(7); (b)(7)(A)	Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011354	MSFOIA_WH011358	0.7.72.222482.1	FOIA-0001538	FOIA-0001542						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH011355	MSFOIA_WH011356	0.7.72.222482.1	FOIA-0001538	FOIA-0001542						Discussion of decisions involved in issuing future potential published guidance, and discussion of potential guidance as it relates to ongoing examinations related to Microsoft	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration.
2017-02	Part	MSFOIA_WH011502	MSFOIA_WH011506	0.7.72.222813.1	FOIA-0001544	FOIA-0001548						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; and discussion of guidance as it relates to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011458	MSFOIA_WH011462	0.7.72.225929	FOIA-0001549	FOIA-0001554						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; discussion of guidance with respect to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011687	MSFOIA_WH011690	0.7.72.226008.1	FOIA-0001556	FOIA-0001559						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; discussion of guidance with respect to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.

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2017-02	Part	MSFOIA_WH011334	MSFOIA_WH011338	0.7.72.226039	FOIA-0001560	FOIA-0001564						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; discussion of guidance with respect to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011395	MSFOIA_WH011398	0.7.72.226617.1	FOIA-0001566	FOIA-0001570						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; discussion of guidance with respect to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011316		0.7.72.229758	FOIA-0001571	FOIA-0001571						Comments in body of email between IRS and Chief Counsel regarding status of third-party taxpayer tax matter	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-02	Part	MSFOIA_WH011320	MSFOIA_WH011324	0.7.72.229758.2	FOIA-0001575	FOIA-0001579						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; discussion of guidance with respect to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011492	MSFOIA_WH011493	0.7.72.229841	FOIA-0001580	FOIA-0001581						Comments in body of internal IRS and Chief Counsel email regarding developing legal strategy for ongoing legal matters	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Drafted by a Chief Counsel attorney in response to a request for confidential legal advice. Drafted, reviewed, and edited by Chief Counsel attorneys with the assumption that Microsoft was highly likely to litigate the issues addressed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011470	MSFOIA_WH011475	0.7.72.229851	FOIA-0001582	FOIA-0001587						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; discussion of guidance with respect to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.

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2017-02	Part	MSFOIA_WH011368	MSFOIA_WH011372	0.7.72.231093	FOIA-0001588	FOIA-0001592						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; discussion of guidance with respect to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011299	MSFOIA_WH011303	0.7.72.232874	FOIA-0001593	FOIA-0001597						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; discussion of guidance with respect to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011840	MSFOIA_WH011843	0.7.72.232989.1	FOIA-0001599	FOIA-0001602						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; discussion of guidance with respect to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011374	MSFOIA_WH11378	0.7.72.233025.1	FOIA-0001604	FOIA-0001608						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; discussion of guidance with respect to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011632	MSFOIA_WH011634	0.7.72.233256	FOIA-0001609	FOIA-0001611						Comments in body of internal IRS and Chief Counsel email discussing strategy for conducting examinations involving third-party taxpayers	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects upon the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS.
2017-02	Part	MSFOIA_WH011632		0.7.72.233256	FOIA-0001609	FOIA-0001611						Telephone number of IRS employee	(b)(6) and (b)(7)(C)	Privacy interests of private individual outweigh any public interest in this information
2017-02	Part	MSFOIA_WH011727	MSFOIA_WH011730	0.7.72.233841	FOIA-0001659	FOIA-0001662						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; discussion of guidance with respect to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.

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2017-02	Part	MSFOIA_WH011305	MSFOIA_WH011308	0.7.72.234771.1	FOIA-0001664	FOIA-0001668						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; discussion of guidance with respect to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011682	MSFOIA_WH011685	0.7.72.235890	FOIA-0001703	FOIA-0001706						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; discussion of guidance with respect to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011746		0.7.72.235898	FOIA-0001707	FOIA-0001707						Comments in body of internal IRS and IRS Chief Counsel email reporting on status of ongoing CSA cases of third-party taxpayers and Microsoft	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Communication from client agency, the IRS, for the purpose of securing legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103
2017-02	Part	MSFOIA_WH011426	MSFOIA_WH011430	0.7.72.236001.1	FOIA-0001724	FOIA-0001728						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; discussion of guidance with respect to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.
2017-02	Part	MSFOIA_WH011463		0.7.72.236740	FOIA-0001729	FOIA-0001729						Personal detail about employee's life	(b)(6) and (b)(7)(C)	Privacy interest in personal information about employee's life is not outweighed by public interest in this information
2017-02	Part	MSFOIA_WH011465	MSFOIA_WH011469	0.7.72.236740.1	FOIA-0001730	FOIA-0001735						Comments in body of internal IRS and Chief Counsel memorandum reporting on status of ongoing legal matters involving both third-party taxpayers and Microsoft, including discussion of scope, direction, and strategy of ongoing legal matters; discussion of potential future guidance related to ongoing examinations; discussion of guidance with respect to ongoing Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being discussed.

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2017-02	Part	MSFOIA_WH011477	MSFOIA_WH011482	0.7.72.237017.1	FOIA-0001737	FOIA-0001742						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011420	MSFOIA_WH011424	0.7.72.237781	FOIA-0001743	FOIA-0001747						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011339	MSFOIA_WH011342	0.7.72.237859	FOIA-0001748	FOIA-0001751						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011359	MSFOIA_WH011362	0.7.72.238105	FOIA-0001752	FOIA-0001755						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011325		0.7.72.238126	FOIA-0001756	FOIA-0001756						Taxpayer name	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-02	Part	MSFOIA_WH011329	MSFOIA_WH011333	0.7.72.238126.2	FOIA-0001760	FOIA-0001764						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-02	Part	MSFOIA_WH011732	MSFOIA_WH011733	0.7.72.240195.1	FOIA-0001766	FOIA-0001769						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011835	MSFOIA_WH011838	0.7.72.243109	FOIA-0001770	FOIA-0001773						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011592	MSFOIA_WH011595	0.7.72.244818	FOIA-0001774	FOIA-0001777						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011431		0.7.72.245549	FOIA-0001778	FOIA-0001780						Taxpayer name	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-02	Part	MSFOIA_WH011435	MSFOIA_WH011438	0.7.72.245549.1	FOIA-0001781	FOIA-0001785						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011348	MSFOIA_WH011352	0.7.72.245758	FOIA-0001794	FOIA-0001798						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-02	Part	MSFOIA_WH011549	MSFOIA_WH011552	0.7.72.245789	FOIA-0001799	FOIA-0001802						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011344	MSFOIA_WH011347	0.7.72.249243.1	FOIA-0001814	FOIA-0001817						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011597	MSFOIA_WH011600	0.7.72.249428.1	FOIA-0001819	FOIA-0001822						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011540	MSFOIA_WH011543	0.7.72.249958	FOIA-0001823	FOIA-0001826						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011483		0.7.72.251217	FOIA-0001827	FOIA-0001827							NO EXEMPTIONS ASSERTED	
2017-02	Part	MSFOIA_WH011485	MSFOIA_WH011490	0.7.72.251217.1.1	FOIA-0001829	FOIA-0001834						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in drafting pending agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-02	Part	MSFOIA_WH011364	MSFOIA_WH011367	0.7.72.253387.1	FOIA-0001836	FOIA-0001839						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in drafting pending agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011217	MSFOIA_WH011236	0.7.72.253881.2	FOIA-0001856	FOIA-0001875						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011238	MSFOIA_WH011257	0.7.72.254999.1	FOIA-0001877	FOIA-0001896						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011273	MSFOIA_WH011276	0.7.72.254999.3	FOIA-0001912	FOIA-0001916						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in drafting pending agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH012020	MSFOIA_WH012021	0.7.72.263945	FOIA-0001917	FOIA-0001918						Discussion of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-02	Part	MSFOIA_WH012384		0.7.72.263952	FOIA-0001919	FOIA-0001919						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH012017		0.7.72.263996	FOIA-0001920	FOIA-0001920						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-02	Part	MSFOIA_WH012385		0.7.72.264024	FOIA-0001921	FOIA-0001921						Information about various examinations of taxpayers who are not Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-02	Part	MSFOIA_WH011848		0.7.72.264038	FOIA-0001922	FOIA-0001922						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011894		0.7.72.264162	FOIA-0001923	FOIA-0001923						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH012018		0.7.72.264340	FOIA-0001924	FOIA-0001924						Details about employee's personal travel plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel is not outweighed by any public interest in this information
2017-02	Part	MSFOIA_WH012390	MSFOIA_WH012391	0.7.72.264856	FOIA-0001925	FOIA-0001926						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-02	Part	MSFOIA_WH011890	MSFOIA_WH011893	0.7.72.264919	FOIA-0001927	FOIA-0001930						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH012387		0.7.72.265037	FOIA-0001931	FOIA-0001931						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-02	Part	MSFOIA_WH012007		0.7.72.265325	FOIA-0001932	FOIA-0001932						Information about examination of taxpayer other than Microsoft, and discussion of decisions involved in that enforcement effort.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-02	Part	MSFOIA_WH011859	MSFOIA_WH011862	0.7.72.265468	FOIA-0001933	FOIA-0001936						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011917		0.7.72.265774	FOIA-0001937	FOIA-0001937						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH012386		0.7.72.265976	FOIA-0001938	FOIA-0001938						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-02	Part	MSFOIA_WH011895		0.7.72.266065	FOIA-0001939	FOIA-0001939						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011978		0.7.72.266163	FOIA-0001940	FOIA-0001940						Information about various examinations of taxpayers who are not Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-02	Part	MSFOIA_WH011844	MSFOIA_WH011847	0.7.72.266266	FOIA-0001941	FOIA-0001944						Information about various examinations of taxpayers who are not Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-02	Part	MSFOIA_WH012022		0.7.72.266275	FOIA-0001945	FOIA-0001945						Topic of an issue being discussed with attorneys as part of decisions involved in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-02	Part	MSFOIA_WH012388	MSFOIA_WH012389	0.7.72.266304	FOIA-0001947	FOIA-0001948						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH011993		0.7.72.266340	FOIA-0001949	FOIA-0001949						Information about examination of taxpayer other than Microsoft, and discussion of decisions involved in that enforcement effort.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-02	Part	MSFOIA_WH012383		0.7.72.266894	FOIA-0001950	FOIA-0001950						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-02	Part	MSFOIA_WH011864	MSFOIA_WH011867	0.7.72.267223.1	FOIA-0001952	FOIA-0001955						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance and legal advice, and pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH012019		0.7.72.267280	FOIA-0001956	FOIA-0001956						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH012392	MSFOIA_WH012393	0.7.72.276842	FOIA-0001957	FOIA-0001959						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH012594		0.7.72.363492	FOIA-0001961	FOIA-0001961						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH012602		0.7.72.363847	FOIA-0001962	FOIA-0001962						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-02	Part	MSFOIA_WH012929		0.7.72.370690	FOIA-0001963	FOIA-0001963						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-02	Part	MSFOIA_WH012573		0.7.72.377505	FOIA-0001964	FOIA-0001964						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-02	Part	MSFOIA_WH012595	MSFOIA_WH012596	0.7.72.380376	FOIA-0001985	FOIA-0001986						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH012597		0.7.72.385200	FOIA-0001987	FOIA-0001987						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-02	Part	MSFOIA_WH010970		0.7.72.394246	FOIA-0001992	FOIA-0001992						Topic of an issue being discussed as part of decisions involved in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-02	Part	MSFOIA_WH010714		0.7.72.403181	FOIA-0001999	FOIA-0001999						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH010980	MSFOIA_WH010981	0.7.72.404102	FOIA-0002001	FOIA-0002002						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH010981		0.7.72.404102	FOIA-0002001	FOIA-0002002						Details about employee's personal leave	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-02	Part	MSFOIA_WH010614		0.7.72.404659	FOIA-0002003	FOIA-0002003						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-02	Part	MSFOIA_WH010977	MSFOIA_WH010978	0.7.72.407219	FOIA-0002103	FOIA-0002104						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-02	Part	MSFOIA_WH010978		0.7.72.407219	FOIA-0002103	FOIA-0002104						Details about employee's personal leave	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information

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2017-02	Part	MSFOIA_WH010721	MSFOIA_WH010722	0.7.72.409136.1	FOIA-0002107	FOIA-0002108						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-02	Part	MSFOIA_WH013679	MSFOIA_WH013680	0.7.72.432298	FOIA-0002109	FOIA-0002110						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013671	MSFOIA_WH013672	0.7.72.432445	FOIA-0002111	FOIA-0002112						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013395	MSFOIA_WH013399	0.7.72.432484	FOIA-0002113	FOIA-0002117						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013374	MSFOIA_WH013377	0.7.72.433642.6	FOIA-0002135	FOIA-0002138						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013766	MSFOIA_WH013770	0.7.72.434439.1	FOIA-0002153	FOIA-0002157						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-02	Part	MSFOIA_WH013766		0.7.72.434439.1	FOIA-0002153	FOIA-0002157						Details about individuals being considered for potential internships or employment, and details about employee's leave plans.	(b)(6) and (b)(7)(C)	Privacy interests of individuals in information related to leave plans and factors considered during application for employment are not outweighed by any public interest in this information
2017-02	Part	MSFOIA_WH013504	MSFOIA_WH013508	0.7.72.436762	FOIA-0002158	FOIA-0002162						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013728	MSFOIA_WH013731	0.7.72.437654.2	FOIA-0002168	FOIA-0002171						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013675	MSFOIA_WH013676	0.7.72.437848	FOIA-0002201	FOIA-0002202						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013488		0.7.72.437997	FOIA-0002203	FOIA-0002205						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013492	MSFOIA_WH013495	0.7.72.437997.1	FOIA-0002206	FOIA-0002210						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-02	Part	MSFOIA_WH013316	MSFOIA_WH013319	0.7.72.439216.7	FOIA-0002238	FOIA-0002241						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013803	MSFOIA_WH013806	0.7.72.439415.3	FOIA-0002261	FOIA-0002264						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013213	MSFOIA_WH013248	0.7.72.440999	FOIA-0002280	FOIA-0002316						Names of, and information about enforcement activity involving, taxpayers who are not Microsoft	(b)(3)/6103(a)	Information related to the potential tax liability and examinations of taxpayers who are not Microsoft constitute return information statutorily protected from disclosure by IRC § 6103.
2017-02	Part	MSFOIA_WH013224		0.7.72.440999	FOIA-0002280	FOIA-0002316						Description of activity undertaken to facilitate decisions being made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013239	MSFOIA_WH013240	0.7.72.440999	FOIA-0002280	FOIA-0002316						Details about individuals work performance, individuals being considered for employment, and employees being transferred or promoted to new positions	(b)(6) and (b)(7)(C)	Individuals' privacy interests in information related to their job performance or consideration for various positions are not outweighed by any public interest in this information
2017-02	Part	MSFOIA_WH013391	MSFOIA_WH013394	0.7.72.443136	FOIA-0002317	FOIA-0002320						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013625	MSFOIA_WH013628	0.7.72.443259.1	FOIA-0002322	FOIA-0002325						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-02	Part	MSFOIA_WH013410	MSFOIA_WH013414	0.7.72.443463.4	FOIA-0002336	FOIA-0002340						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013432	MSFOIA_WH013435	0.7.72.443966	FOIA-0002357	FOIA-0002361						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013472		0.7.72.444071	FOIA-0002362	FOIA-0002364						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013476	MSFOIA_WH013479	0.7.72.444071.1	FOIA-0002365	FOIA-0002369						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013673	MSFOIA_WH013674	0.7.72.444095	FOIA-0002378	FOIA-0002379						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013254	MSFOIA_WH013257	0.7.72.444755	FOIA-0002380	FOIA-0002384						Names of, and information about enforcement activity involving, taxpayers who are not Microsoft	(b)(3)/6103(a)	Information related to the potential tax liability and examinations of taxpayers who are not Microsoft constitute return information statutorily protected from disclosure by IRC § 6103.

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2017-02	Part	MSFOIA_WH013200	MSFOIA_WH013203	0.7.72.446257.7	FOIA-0002402	FOIA-0002405						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013177	MSFOIA_WH013178	0.7.72.447673	FOIA-0002415	FOIA-0002416						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013790	MSFOIA_WH013793	0.7.72.448820	FOIA-0002417	FOIA-0002420						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013258	MSFOIA_WH013261	0.7.72.450466	FOIA-0002421	FOIA-0002424						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013262		0.7.72.451230	FOIA-0002425	FOIA-0002425						Information about investigation(s) into issues of taxpayer(s) other than Microsoft.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-02	Part	MSFOIA_WH013281	MSFOIA_WH013284	0.7.72.451230.7	FOIA-0002444	FOIA-0002447						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-02	Part	MSFOIA_WH013570	MSFOIA_WH013574	0.7.72.453339.7	FOIA-0002477	FOIA-0002482						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013717	MSFOIA_WH013720	0.7.72.453448.9	FOIA-0002524	FOIA-0002527						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013619	MSFOIA_WH013623	0.7.72.454540.11	FOIA-0002563	FOIA-0002567						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013543	MSFOIA_WH013547	0.7.72.455215	FOIA-0002568	FOIA-0002573						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013681	MSFOIA_WH013684	0.7.72.455907	FOIA-0002574	FOIA-0002577						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-02	Part	MSFOIA_WH013677	MSFOIA_WH013678	0.7.72.457318	FOIA-0002578	FOIA-0002579						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013468	MSFOIA_WH013471	0.7.72.457538.11	FOIA-0002611	FOIA-0002615						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013531	MSFOIA_WH013534	0.7.72.458112.7	FOIA-0002637	FOIA-0002641						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013251	MSFOIA_WH013252	0.7.72.458164.1	FOIA-0002650	FOIA-0002651						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013822	MSFOIA_WH013825	0.7.72.459660	FOIA-0002652	FOIA-0002655						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013174		0.7.72.463166	FOIA-0002656	FOIA-0002656						Information about various examinations of taxpayers who are not Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.

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2017-02	Part	MSFOIA_WH013175	MSFOIA_WH013176	0.7.72.463166.1	FOIA-0002657	FOIA-0002658						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013179	MSFOIA_WH013182	0.7.72.465595	FOIA-0002659	FOIA-0002662						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013629	MSFOIA_WH013632	0.7.72.466166	FOIA-0002663	FOIA-0002666						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013293	MSFOIA_WH013296	0.7.72.473583	FOIA-0002667	FOIA-0002670						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013656	MSFOIA_WH013659	0.7.72.477123.7	FOIA-0002694	FOIA-0002697						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013833		0.7.72.489559	FOIA-0002708	FOIA-0002708						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013826		0.7.72.492174	FOIA-0002709	FOIA-0002709						Personal details about agency employee	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal life is not outweighed by any public interest in this information

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2017-02	Part	MSFOIA_WH013827	MSFOIA_WH013832	0.7.72.492174.1	FOIA-0002710	FOIA-0002715						Discussions of issues and decisions involved in the Microsoft examination; and issues and decisions involved in drafting agency guidance, and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013834	MSFOIA_WH013835	0.7.72.493924	FOIA-0002716	FOIA-0002717						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013836	MSFOIA_WH013837	0.7.72.507245	FOIA-0002718	FOIA-0002719						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH013981		0.7.72.563329	FOIA-0002720	FOIA-0002720						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-02	Part	MSFOIA_WH016106		0.7.72.568024	FOIA-0002725	FOIA-0002725						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH016104	MSFOIA_WH016105	0.7.72.568864	FOIA-0002768	FOIA-0002769						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-02	Part	MSFOIA_WH016102	MSFOIA_WH016103	0.7.72.569916	FOIA-0002770	FOIA-0002771						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-02	Part	MSFOIA_WH016149		0.7.72.569980	FOIA-0002772	FOIA-0002772						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-02	Part	MSFOIA_WH016100		0.7.72.574628	FOIA-0002773	FOIA-0002774						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-02	Part	MSFOIA_WH015272		0.7.72.575870	FOIA-0002775	FOIA-0002775						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-02	Part	MSFOIA_WH016220		0.7.72.584772	FOIA-0002776	FOIA-0002776						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-02	Part	MSFOIA_WH016220		0.7.72.584772	FOIA-0002776	FOIA-0002776						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-02	Full	MSFOIA_WH010129	MSFOIA_WH010237	0.7.72.22766.1	FOIA-0001030	FOIA-0001138				Not indicated on document	Not indicated on document	Draft internal IRS training PowerPoint presentation from April 6, 2010 entitled "LMSB-CTM Transfer of Intangibles Offshore Cost Sharing Buy-in".	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The documents being withheld were prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist Counsel and Exam personnel, including executives, who are involved with and/or oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making determinations as to how the agency should proceed in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.

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2017-02	Full	MSFOIA_WH010239	MSFOIA_WH010330	0.7.72.22767.1	FOIA-0001140	FOIA-0001231				Not indicated on document	Not indicated on document	Draft internal IRS training PowerPoint presentation from April 6, 2010 entitled "LMSB-CTM Transfer of Intangibles Offshore Cost Sharing Buy-in".	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The documents being withheld were prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist Counsel and Exam personnel, including executives, who are involved with and/or oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making determinations as to how the agency should proceed in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.
2017-02	Full	MSFOIA_WH010427	MSFOIA_WH010447	0.7.72.22769.1	FOIA-0001233	FOIA-0001253				Not indicated on document	Not indicated on document	An internal spreadsheet of open cost-sharing cases, annotated with information industry counsel had compiled and providing details as to proposed adjustments.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.
2017-02	Full	MSFOIA_WH010334	MSFOIA_WH010335	0.7.72.22770.2	FOIA-0001257	FOIA-0001258				Not indicated on document	Not indicated on document	A draft of training material including LMSB "Questions for Discussion" involved with examining cost sharing buy-in transactions.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.
2017-02	Full	MSFOIA_WH010336	MSFOIA_WH010425	0.7.72.22770.3	FOIA-0001259	FOIA-0001348				Not indicated on document	Not indicated on document	Draft internal IRS training PowerPoint presentation from April 6, 2010 entitled "LMSB-CTM Transfer of Intangibles Offshore Cost Sharing Buy-in".	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The documents being withheld were prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist Counsel and Exam personnel, including executives, who are involved with and/or oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making determinations as to how the agency should proceed in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.

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2017-02	Full	MSFOIA_WH011439	MSFOIA_WH011444	0.7.72.245549.3	FOIA-0001786	FOIA-0001791	Draft report	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/30/2009	Not indicated on document	Not indicated on document	Draft briefing report on CSA buy-in cases prepared for the Commissioner.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege, and Attorney Work Product; (b)(7)(A)	The documents being withheld were prepared by components within the agency including Examination personnel to assist the executives who oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. The information being withheld consists of information subject to the work product doctrine which protects documents and other memoranda prepared by an attorney in contemplation of litigation. The doctrine extends not only to documents prepared by an attorney, but also to those working under the direction of an attorney. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.
2017-02	Full	MSFOIA_WH011445	MSFOIA_WH011446	0.7.72.245549.4	FOIA-0001792	FOIA-0001793	Draft notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/4/2009	Not indicated on document	Not indicated on document	Draft talking points concerning a specific third party case then in litigation prepared by Counsel for the Deputy Commissioner as he prepared to give a speech.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege, and Attorney Work Product; (b)(7)(A)	The documents being withheld were prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives who oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making preparing remarks as to the current status of a litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. The information being withheld consists of information subject to the work product doctrine which protects documents and other memoranda prepared by an attorney in contemplation of litigation. The doctrine extends not only to documents prepared by an attorney, but also to those working under the direction of an attorney. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.
2017-02	Full	MSFOIA_WH011202	MSFOIA_WH011216	0.7.72.253881.1	FOIA-0001841	FOIA-0001855				Not indicated on document	Not indicated on document	Internal monthly report, specific to particular types of transactions, discussing significant developments, litigations, or other note worthy changes affecting the IRS's treatment of the transaction.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency (including the Office of Chief Counsel), in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.

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2017-02	Full	MSFOIA_WH011258	MSFOIA_WH011272	0.7.72.254999.2	FOIA-0001897	FOIA-0001911				Not indicated on document	Not indicated on document	An internal report listing inventory for cases involving cost sharing buy-in issues.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege, and Attorney Work Product; (b)(7)(A)	Internal monthly report, specific to particular types of transactions, discussing significant developments, litigations, or other note worthy changes affecting the IRS's treatment of the transaction. The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency (including the Office of Chief Counsel), in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. The information being withheld consists of information subject to the work product doctrine which protects documents and other memoranda prepared by an attorney in contemplation of litigation. The doctrine extends not only to documents prepared by an attorney, but also to those working under the direction of an attorney. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.
2017-02	Full	MSFOIA_WH010975	MSFOIA_WH010976	0.7.72.398040.1	FOIA-0001997	FOIA-0001998	Spreadsheet	Multiple case status report	8/1/2010	Paul Weibel		Case status report from a specific Exam employee.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	An internal report tracking the inventory of open Exam cases reflecting the then current status of numerous audits, including plaintiffs, with issues identified and information regarding potential for tax and penalties. The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.

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2017-02	Full	MSFOIA_WH013502	MSFOIA_WH013503	0.7.72.437997.3	FOIA-0002211	FOIA-0002216	Draft report	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/30/2009	Not indicated on document	Not indicated on document	Draft briefing report on CSA buy-in cases prepared for the Commissioner.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege, and Attorney Work Product; (b)(7)(A)	The documents being withheld were prepared by components within the agency including Examination personnel to assist the executives who oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. The information being withheld consists of information subject to the work product doctrine which protects documents and other memoranda prepared by an attorney in contemplation of litigation. The doctrine extends not only to documents prepared by an attorney, but also to those working under the direction of an attorney. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.
2017-02	Full	MSFOIA_WH013486	MSFOIA_WH013487	0.7.72.444071.3	FOIA-0002370	FOIA-0002375	Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/30/2009	Not indicated on document	Not indicated on document	Draft briefing report on CSA buy-in cases prepared for the Deputy Commissioner.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege, and Attorney Work Product; (b)(7)(A)	The documents being withheld were prepared by components within the agency including Examination personnel to assist the executives who oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. The information being withheld consists of information subject to the work product doctrine which protects documents and other memoranda prepared by an attorney in contemplation of litigation. The doctrine extends not only to documents prepared by an attorney, but also to those working under the direction of an attorney. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.
2017-03	Part	MSFOIA_WH017187	MSFOIA_WH017189	0.7.72.82208	FOIA-0002811	FOIA-0002813						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-03	Part	MSFOIA_WH017244		0.7.72.96245	FOIA-0002873	FOIA-0002873						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH017245		0.7.72.82426	FOIA-0002840	FOIA-0002840						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017247		0.7.72.82394	FOIA-0002838	FOIA-0002839						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017258		0.7.72.82392	FOIA-0002836	FOIA-0002837						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017330	MSFOIA_WH017333	0.7.72.95084	FOIA-0002844	FOIA-0002847						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH017387		0.7.72.95817	FOIA-0002861	FOIA-0002862						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017394		0.7.72.95130	FOIA-0002848	FOIA-0002848						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017457		0.7.72.95602	FOIA-0002851	FOIA-0002852						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-03	Part	MSFOIA_WH017459	MSFOIA_WH017460	0.7.72.96109	FOIA-0002868	FOIA-0002869						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017461	MSFOIA_WH017463	0.7.72.96080	FOIA-0002865	FOIA-0002867						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017515	MSFOIA_WH017516	0.7.72.95665	FOIA-0002853	FOIA-0002855						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017518		0.7.72.95806	FOIA-0002860	FOIA-0002860						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH017519	MSFOIA_WH017520	0.7.72.96197	FOIA-0002870	FOIA-0002872						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH017519		0.7.72.96197	FOIA-0002870	FOIA-0002872						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH017525	MSFOIA_WH017526	0.7.72.96294	FOIA-0002876	FOIA-0002878						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated from attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH017528	MSFOIA_WH017529	0.7.72.95395	FOIA-0002849	FOIA-0002850						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-03	Part	MSFOIA_WH017533		0.7.72.84365	FOIA-0002843	FOIA-0002843						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH017534	MSFOIA_WH017536	0.7.72.95682	FOIA-0002856	FOIA-0002858						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017534		0.7.72.95682	FOIA-0002856	FOIA-0002858						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-03	Part	MSFOIA_WH017540		0.7.72.95968	FOIA-0002863	FOIA-0002863						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017547		0.7.72.81869	FOIA-0002808	FOIA-0002809						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017551	MSFOIA_WH017552	0.7.72.84149	FOIA-0002841	FOIA-0002842						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017554		0.7.72.96289	FOIA-0002874	FOIA-0002875						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH017646	MSFOIA_WH017649	0.7.72.82350	FOIA-0002820	FOIA-0002825						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017652	MSFOIA_WH017655	0.7.72.82354	FOIA-0002828	FOIA-0002833						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-03	Part	MSFOIA_WH017658	MSFOIA_WH017660	0.7.72.82332	FOIA-0002816	FOIA-0002819						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017662		0.7.72.82323	FOIA-0002814	FOIA-0002815						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017707		0.7.72.23760	FOIA-0002803	FOIA-0002804						Description of a request for legal advice from agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Describes a request for advice from agency attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH017709	MSFOIA_WH017713	0.7.72.22197	FOIA-0002784	FOIA-0002788						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH017709		0.7.72.22197	FOIA-0002784	FOIA-0002788						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017714		0.7.72.22203	FOIA-0002789	FOIA-0002794						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH017714		0.7.72.22203	FOIA-0002789	FOIA-0002794						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH017715		0.7.72.22203	FOIA-0002789	FOIA-0002794						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017734	MSFOIA_WH017737	0.7.72.22765.3	FOIA-0002798	FOIA-0002801						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-03	Part	MSFOIA_WH017745		0.7.72.52142	FOIA-0002807	FOIA-0002807						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017750		0.7.72.52101	FOIA-0002805	FOIA-0002805						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017758		0.7.72.194683	FOIA-0003024	FOIA-0003024						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017759	MSFOIA_WH017760	0.7.72.199048	FOIA-0003037	FOIA-0003038						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017761		0.7.72.197803	FOIA-0003036	FOIA-0003036						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017763	MSFOIA_WH017772	0.7.72.195184.1	FOIA-0003026	FOIA-0003035						Information about various examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-03	Part	MSFOIA_WH017769	MSFOIA_WH017770	0.7.72.195184.1	FOIA-0003026	FOIA-0003035						Description of training attended by employees	(b)(6) and (b)(7)(C)	Individuals' privacy interests in information related to their job training opportunities are not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017773	MSFOIA_WH017774	0.7.72.145642	FOIA-0002943	FOIA-0002944						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-03	Part	MSFOIA_WH017775	MSFOIA_WH017776	0.7.72.145453	FOIA-0002940	FOIA-0002942						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017778	MSFOIA_WH017780	0.7.72.133404	FOIA-0002885	FOIA-0002887						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017781	MSFOIA_WH017783	0.7.72.165307	FOIA-0002957	FOIA-0002959						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017784	MSFOIA_WH017787	0.7.72.181732	FOIA-0003007	FOIA-0003010						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017788	MSFOIA_WH017790	0.7.72.154562	FOIA-0002946	FOIA-0002948						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017791	MSFOIA_WH017793	0.7.72.157090	FOIA-0002949	FOIA-0002951						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017794	MSFOIA_WH017797	0.7.72.139015	FOIA-0002893	FOIA-0002896						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017798	MSFOIA_WH017802	0.7.72.136733	FOIA-0002888	FOIA-0002892						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017798		0.7.72.136733	FOIA-0002888	FOIA-0002892						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information

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2017-03	Part	MSFOIA_WH017803	MSFOIA_WH017807	0.7.72.172705	FOIA-0002967	FOIA-0002971						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017803		0.7.72.172705	FOIA-0002967	FOIA-0002971						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017808	MSFOIA_WH017812	0.7.72.140088	FOIA-0002897	FOIA-0002901						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017808		0.7.72.140088	FOIA-0002897	FOIA-0002901						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017813	MSFOIA_WH017817	0.7.72.160254	FOIA-0002952	FOIA-0002956						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017813		0.7.72.160254	FOIA-0002952	FOIA-0002956						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017818	MSFOIA_WH017822	0.7.72.176856	FOIA-0002979	FOIA-0002984						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017819		0.7.72.176856	FOIA-0002979	FOIA-0002984						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017824	MSFOIA_WH017828	0.7.72.189750	FOIA-0003016	FOIA-0003020						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017825		0.7.72.189750	FOIA-0003016	FOIA-0003020						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017829	MSFOIA_WH017834	0.7.72.140641	FOIA-0002910	FOIA-0002915						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017830		0.7.72.140641	FOIA-0002910	FOIA-0002915						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017835	MSFOIA_WH017840	0.7.72.131330	FOIA-0002879	FOIA-0002884						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017836		0.7.72.131330	FOIA-0002879	FOIA-0002884						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information

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2017-03	Part	MSFOIA_WH017841		0.7.72.178473	FOIA-0002991	FOIA-0002996						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH017841	MSFOIA_WH017845	0.7.72.178473	FOIA-0002991	FOIA-0002996						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017842		0.7.72.178473	FOIA-0002991	FOIA-0002996						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017847		0.7.72.144395	FOIA-0002931	FOIA-0002936						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH017847	MSFOIA_WH017852	0.7.72.144395	FOIA-0002931	FOIA-0002936						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017848		0.7.72.144395	FOIA-0002931	FOIA-0002936						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017853	MSFOIA_WH017858	0.7.72.176883	FOIA-0002985	FOIA-0002990						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017853		0.7.72.176883	FOIA-0002985	FOIA-0002990						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH017854		0.7.72.176883	FOIA-0002985	FOIA-0002990						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017860	MSFOIA_WH017865	0.7.72.167403	FOIA-0002960	FOIA-0002966						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017860		0.7.72.167403	FOIA-0002960	FOIA-0002966						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH017861		0.7.72.167403	FOIA-0002960	FOIA-0002966						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017867	MSFOIA_WH017872	0.7.72.144083	FOIA-0002924	FOIA-0002930						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-03	Part	MSFOIA_WH017867		0.7.72.144083	FOIA-0002924	FOIA-0002930						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH017868		0.7.72.144083	FOIA-0002924	FOIA-0002930						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017874	MSFOIA_WH017879	0.7.72.178719	FOIA-0002997	FOIA-0003003						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017874		0.7.72.178719	FOIA-0002997	FOIA-0003003						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH017875		0.7.72.178719	FOIA-0002997	FOIA-0003003						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017880	MSFOIA_WH017881	0.7.72.182413	FOIA-0003011	FOIA-0003015						Details about employee's personal leave plans and medical issues	(b)(6) and (b)(7)(C)	Agency employee's privacy interests in information about personal leave and medical issues are not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017880	MSFOIA_WH017884	0.7.72.182413	FOIA-0003011	FOIA-0003015						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH017880		0.7.72.182413	FOIA-0003011	FOIA-0003015						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH017887	MSFOIA_WH017892	0.7.72.140444	FOIA-0002902	FOIA-0002909						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH017887		0.7.72.140444	FOIA-0002902	FOIA-0002909						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH017888		0.7.72.140444	FOIA-0002902	FOIA-0002909						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017895	MSFOIA_WH017900	0.7.72.141616	FOIA-0002916	FOIA-0002923						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH017895		0.7.72.141616	FOIA-0002916	FOIA-0002923						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2017-03	Part	MSFOIA_WH017895	MSFOIA_WH017896	0.7.72.141616	FOIA-0002916	FOIA-0002923						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017901		0.7.72.173345	FOIA-0002972	FOIA-0002978						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017902	MSFOIA_WH017907	0.7.72.173345	FOIA-0002972	FOIA-0002978						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH017902		0.7.72.173345	FOIA-0002972	FOIA-0002978						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH017904		0.7.72.173345	FOIA-0002972	FOIA-0002978						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH017911		0.7.72.144568	FOIA-0002937	FOIA-0002939						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH017911		0.7.72.144568	FOIA-0002937	FOIA-0002939						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH017918		0.7.72.147795	FOIA-0002945	FOIA-0002945						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH017935		0.7.72.404851	FOIA-0003507	FOIA-0003507						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018035		0.7.72.401792	FOIA-0003481	FOIA-0003481						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018075		0.7.72.392166	FOIA-0003413	FOIA-0003413						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-03	Part	MSFOIA_WH018077		0.7.72.398014	FOIA-0003467	FOIA-0003467						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018209		0.7.72.402085	FOIA-0003483	FOIA-0003483						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018249		0.7.72.403834	FOIA-0003496	FOIA-0003496						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018250	MSFOIA_WH018251	0.7.72.403834.1	FOIA-0003497	FOIA-0003499						Description of topics being discussed and investigated in order to arrive at decisions with respect to the Microsoft examination, and a dollar amount indicating the scope and direction of exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018263		0.7.72.399981	FOIA-0003475	FOIA-0003476						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018276		0.7.72.393749	FOIA-0003421	FOIA-0003421						Topics of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018277		0.7.72.393749.1	FOIA-0003422	FOIA-0003422						Description of legal advice requested from agency attorneys, related to specific issues being investigated in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018278		0.7.72.393749.2	FOIA-0003423	FOIA-0003423						Description of legal advice requested from agency attorneys, related to specific issues being investigated in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-03	Part	MSFOIA_WH018279		0.7.72.393749.3	FOIA-0003424	FOIA-0003424						Description of legal advice requested from agency attorneys, related to specific issues being investigated in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018280		0.7.72.402299	FOIA-0003485	FOIA-0003485						Topics of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018281		0.7.72.402299.1	FOIA-0003486	FOIA-0003486						Description of legal advice requested from agency attorneys, related to specific issues being investigated in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018282		0.7.72.402299.2	FOIA-0003487	FOIA-0003487						Description of legal advice requested from agency attorneys, related to specific issues being investigated in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018283		0.7.72.402299.3	FOIA-0003488	FOIA-0003488						Description of legal advice requested from agency attorneys, related to specific issues being investigated in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018284		0.7.72.397367	FOIA-0003458	FOIA-0003458						Topics of certain decisions to be made with respect to the Microsoft examination, and discussion regarding other decisions involved in the exam	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018285		0.7.72.397367.1	FOIA-0003459	FOIA-0003459						Description of legal advice requested from agency attorneys, related to specific issues being investigated in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-03	Part	MSFOIA_WH018286		0.7.72.397367.2	FOIA-0003460	FOIA-0003460						Description of legal advice requested from agency attorneys, related to specific issues being investigated in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018287		0.7.72.397367.3	FOIA-0003461	FOIA-0003461						Description of legal advice requested from agency attorneys, related to specific issues being investigated in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018288		0.7.72.394435	FOIA-0003428	FOIA-0003428						Topics of certain decisions to be made with respect to the Microsoft examination, and discussion regarding other decisions involved in the exam	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018289		0.7.72.394435.1	FOIA-0003429	FOIA-0003429						Description of legal advice requested from agency attorneys, related to specific issues being investigated in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018290		0.7.72.394435.2	FOIA-0003430	FOIA-0003430						Description of legal advice requested from agency attorneys, related to specific issues being investigated in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018291		0.7.72.394435.3	FOIA-0003431	FOIA-0003431						Description of legal advice requested from agency attorneys, related to specific issues being investigated in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018292		0.7.72.392358	FOIA-0003415	FOIA-0003415						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-03	Part	MSFOIA_WH018293		0.7.72.392358.1	FOIA-0003416	FOIA-0003417						Legal advice provided by agency attorney regarding how to investigate certain issues in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018309		0.7.72.392101	FOIA-0003409	FOIA-0003410						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018326		0.7.72.396821	FOIA-0003447	FOIA-0003447						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018357	MSFOIA_WH018358	0.7.72.397863.1	FOIA-0003465	FOIA-0003466						Legal advice provided by agency attorney regarding how to investigate certain issues in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018388	MSFOIA_WH018389	0.7.72.392009	FOIA-0003407	FOIA-0003408						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018390	MSFOIA_WH018394	0.7.72.408612	FOIA-0003509	FOIA-0003513						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018390		0.7.72.408612	FOIA-0003509	FOIA-0003513						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH018395		0.7.72.403984	FOIA-0003500	FOIA-0003505						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018396		0.7.72.403984	FOIA-0003500	FOIA-0003505						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information

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2017-03	Part	MSFOIA_WH018481	MSFOIA_WH018482	0.7.72.397063	FOIA-0003450	FOIA-0003452						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018487	MSFOIA_WH018488	0.7.72.400841	FOIA-0003478	FOIA-0003479						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018489	MSFOIA_WH018490	0.7.72.391625	FOIA-0003404	FOIA-0003405						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018504		0.7.72.393793	FOIA-0003425	FOIA-0003425						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018538		0.7.72.402418	FOIA-0003491	FOIA-0003491						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2017-03	Part	MSFOIA_WH018555		0.7.72.402427	FOIA-0003493	FOIA-0003493						Details about employee's personal vacation plans; Teleconference passcode	(b)(6) and (b)(7)(C); (b)(7)(E)	Agency employee's privacy interest in information about personal vacation is not outweighed by any public interest in this information. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH018562		0.7.72.393831	FOIA-0003427	FOIA-0003427						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018562		0.7.72.393831	FOIA-0003427	FOIA-0003427						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-03	Part	MSFOIA_WH018563		0.7.72.395387	FOIA-0003432	FOIA-0003433						Topic of certain decisions to be made with respect to the Microsoft examination, and discussion of issues being investigated during the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018564		0.7.72.395387	FOIA-0003432	FOIA-0003433						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information

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2017-03	Part	MSFOIA_WH018569		0.7.72.391688	FOIA-0003406	FOIA-0003406						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018570		0.7.72.401414	FOIA-0003480	FOIA-0003480						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018577	MSFOIA_WH018578	0.7.72.396819	FOIA-0003445	FOIA-0003446						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018599	MSFOIA_WH018602	0.7.72.395552	FOIA-0003435	FOIA-0003439						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018605		0.7.72.398149	FOIA-0003469	FOIA-0003469						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018642		0.7.72.245667	FOIA-0003175	FOIA-0003177						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018642		0.7.72.245667	FOIA-0003175	FOIA-0003177						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH018645		0.7.72.226783	FOIA-0003077	FOIA-0003079						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH018645		0.7.72.226783	FOIA-0003077	FOIA-0003079						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH018646		0.7.72.226783	FOIA-0003077	FOIA-0003079						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2017-03	Part	MSFOIA_WH018652		0.7.72.254429	FOIA-0003244	FOIA-0003244						Information about the examination of a taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-03	Part	MSFOIA_WH018656	MSFOIA_WH018658	0.7.72.254429.2	FOIA-0003246	FOIA-0003248						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018660	MSFOIA_WH018667	0.7.72.213627.1	FOIA-0003041	FOIA-0003058						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018724		0.7.72.213577	FOIA-0003039	FOIA-0003039						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018726	MSFOIA_WH018730	0.7.72.237047.1	FOIA-0003103	FOIA-0003107						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018731		0.7.72.237047.2	FOIA-0003108	FOIA-0003108						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018731		0.7.72.237047.2	FOIA-0003108	FOIA-0003108						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information

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2017-03	Part	MSFOIA_WH018735	MSFOIA_WH018737	0.7.72.245481	FOIA-0003172	FOIA-0003174						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018738		0.7.72.216178	FOIA-0003060	FOIA-0003060						Discussion regarding the drafting of a monthly report covering various cost-sharing issues in various taxpayers' examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the document being drafted or the matters being discussed.
2017-03	Part	MSFOIA_WH018739	MSFOIA_WH018741	0.7.72.216178.1	FOIA-0003061	FOIA-0003063						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018795	MSFOIA_WH018797	0.7.72.245374.1	FOIA-0003168	FOIA-0003170						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018801	MSFOIA_WH018805	0.7.72.224875	FOIA-0003066	FOIA-0003070						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018807	MSFOIA_WH018811	0.7.72.249414.1	FOIA-0003220	FOIA-0003224						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-03	Part	MSFOIA_WH018813	MSFOIA_WH018817	0.7.72.234178.1	FOIA-0003097	FOIA-0003101						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018834		0.7.72.226756	FOIA-0003071	FOIA-0003071						Information about the examination of a taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-03	Part	MSFOIA_WH018838	MSFOIA_WH018841	0.7.72.226756.2	FOIA-0003073	FOIA-0003076						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018842		0.7.72.256367	FOIA-0003256	FOIA-0003256						Discussion regarding the drafting of a monthly report covering various cost-sharing issues in various taxpayers' examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the document being drafted or the matters being discussed.
2017-03	Part	MSFOIA_WH018843	MSFOIA_WH018846	0.7.72.256367.1	FOIA-0003257	FOIA-0003260						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018847	MSFOIA_WH018850	0.7.72.244032	FOIA-0003128	FOIA-0003131						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018851		0.7.72.246879	FOIA-0003178	FOIA-0003178						Discussion regarding the drafting of a monthly report covering various cost-sharing issues in various taxpayers' examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the document being drafted or the matters being discussed.

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2017-03	Part	MSFOIA_WHO18852	MSFOIA_WHO18855	0.7.72.246879.1	FOIA-0003179	FOIA-0003182						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WHO18856		0.7.72.255651	FOIA-0003249	FOIA-0003250						Details about employee's personal leave	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WHO18856	MSFOIA_WHO18857	0.7.72.255651	FOIA-0003249	FOIA-0003250						Discussion regarding the drafting of a monthly report covering various cost-sharing issues in various taxpayers' examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the document being drafted or the matters being discussed.
2017-03	Part	MSFOIA_WHO18861	MSFOIA_WHO18864	0.7.72.255651.2	FOIA-0003252	FOIA-0003255						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WHO18865	MSFOIA_WHO18868	0.7.72.229952	FOIA-0003087	FOIA-0003090						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WHO18870	MSFOIA_WHO18873	0.7.72.257445.1	FOIA-0003262	FOIA-0003265						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WHO18874	MSFOIA_WHO18879	0.7.72.238878	FOIA-0003110	FOIA-0003116						Information about the examinations of taxpayers who are not Microsoft, and discussion of decisions involved in enforcement efforts related to taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.

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2017-03	Part	MSFOIA_WH018914	MSFOIA_WH018917	0.7.72.245193.1	FOIA-0003163	FOIA-0003166						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018918	MSFOIA_WH018921	0.7.72.228878	FOIA-0003083	FOIA-0003086						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018922		0.7.72.238884	FOIA-0003119	FOIA-0003119						Details about employee's personal leave	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH018923		0.7.72.238884.1	FOIA-0003120	FOIA-0003123						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018927		0.7.72.227880	FOIA-0003081	FOIA-0003081						Information about the examination of a taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-03	Part	MSFOIA_WH018948		0.7.72.253756	FOIA-0003239	FOIA-0003239						Information about the examination of a taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-03	Part	MSFOIA_WH018969		0.7.72.220174	FOIA-0003064	FOIA-0003064						Information about the examination of a taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-03	Part	MSFOIA_WH018990	MSFOIA_WH018993	0.7.72.239514	FOIA-0003124	FOIA-0003127						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH018994	MSFOIA_WH018999	0.7.72.245019	FOIA-0003132	FOIA-0003137						Discussions of issues and decisions involved in the Microsoft examination and the examination of another taxpayer, communicated with attorneys assisting with the Microsoft exam.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-03	Part	MSFOIA_WH019000	MSFOIA_WH019023	0.7.72.245019.1	FOIA-0003138	FOIA-0003161						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019024	MSFOIA_WH019029	0.7.72.248183	FOIA-0003189	FOIA-0003194						Discussions of issues and decisions involved in the Microsoft examination and the examination of another taxpayer, communicated with attorneys assisting with the Microsoft exam.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019030	MSFOIA_WH019053	0.7.72.248183.1	FOIA-0003195	FOIA-0003218						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019055	MSFOIA_WH019058	0.7.72.250425.1	FOIA-0003231	FOIA-0003235						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019060	MSFOIA_WH019064	0.7.72.232014	FOIA-0003091	FOIA-0003095						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019065		0.7.72.247725	FOIA-0003183	FOIA-0003183						Information about the examination of a taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.

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2017-03	Part	MSFOIA_WH019066	MSFOIA_WH019070	0.7.72.247725.1	FOIA-0003184	FOIA-0003188						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019071	MSFOIA_WH019073	0.7.72.250000	FOIA-0003225	FOIA-0003227						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019074	MSFOIA_WH019075	0.7.72.264422	FOIA-0003281	FOIA-0003282						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019093	MSFOIA_WH019094	0.7.72.265441	FOIA-0003295	FOIA-0003296						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019138	MSFOIA_WH019140	0.7.72.267133	FOIA-0003305	FOIA-0003307						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-03	Part	MSFOIA_WH019158	MSFOIA_WH019160	0.7.72.265014	FOIA-0003283	FOIA-0003285						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019195	MSFOIA_WH019196	0.7.72.264137	FOIA-0003266	FOIA-0003267						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019211	MSFOIA_WH019213	0.7.72.264319	FOIA-0003278	FOIA-0003280						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019249	MSFOIA_WH019250	0.7.72.265184	FOIA-0003286	FOIA-0003288						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019267	MSFOIA_WH019269	0.7.72.265399	FOIA-0003289	FOIA-0003292						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-03	Part	MSFOIA_WH019285	MSFOIA_WH019288	0.7.72.264209	FOIA-0003268	FOIA-0003272						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019304	MSFOIA_WH019308	0.7.72.264298	FOIA-0003273	FOIA-0003277						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019325	MSFOIA_WH019326	0.7.72.265408	FOIA-0003293	FOIA-0003294						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019329	MSFOIA_WH019334	0.7.72.267077	FOIA-0003299	FOIA-0003304						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019344		0.7.72.266051	FOIA-0003297	FOIA-0003298						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019390	MSFOIA_WH019391	0.7.72.282680	FOIA-0003311	FOIA-0003312						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-03	Part	MSFOIA_WH019392	MSFOIA_WH019394	0.7.72.281681	FOIA-0003308	FOIA-0003310						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH019395	MSFOIA_WH019396	0.7.72.381008	FOIA-0003388	FOIA-0003389						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019397	MSFOIA_WH019398	0.7.72.375567	FOIA-0003360	FOIA-0003361						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019399	MSFOIA_WH019403	0.7.72.362774	FOIA-0003313	FOIA-0003317						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH019399		0.7.72.362774	FOIA-0003313	FOIA-0003317						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH019405	MSFOIA_WH019408	0.7.72.378882	FOIA-0003376	FOIA-0003381						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH019405		0.7.72.378882	FOIA-0003376	FOIA-0003381						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH019411	MSFOIA_WH019415	0.7.72.363990	FOIA-0003320	FOIA-0003325						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH019411		0.7.72.363990	FOIA-0003320	FOIA-0003325						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH019416	MSFOIA_WH019420	0.7.72.377285	FOIA-0003368	FOIA-0003372						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH019416		0.7.72.377285	FOIA-0003368	FOIA-0003372						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information

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2017-03	Part	MSFOIA_WH019422	MSFOIA_WH019426	0.7.72.388492	FOIA-0003398	FOIA-0003403						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH019422		0.7.72.388492	FOIA-0003398	FOIA-0003403						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH019427	MSFOIA_WH019432	0.7.72.375454	FOIA-0003354	FOIA-0003359						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH019427		0.7.72.375454	FOIA-0003354	FOIA-0003359						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH019428		0.7.72.375454	FOIA-0003354	FOIA-0003359						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH019434	MSFOIA_WH019438	0.7.72.379417	FOIA-0003382	FOIA-0003387						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH019434		0.7.72.379417	FOIA-0003382	FOIA-0003387						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH019435		0.7.72.379417	FOIA-0003382	FOIA-0003387						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH019439	MSFOIA_WH019445	0.7.72.373920	FOIA-0003347	FOIA-0003353						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH019440		0.7.72.373920	FOIA-0003347	FOIA-0003353						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH019441		0.7.72.373920	FOIA-0003347	FOIA-0003353						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH019448	MSFOIA_WH019453	0.7.72.383478	FOIA-0003390	FOIA-0003397						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-03	Part	MSFOIA_WH019448		0.7.72.383478	FOIA-0003390	FOIA-0003397						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH019449		0.7.72.383478	FOIA-0003390	FOIA-0003397						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH019457	MSFOIA_WH019461	0.7.72.369466	FOIA-0003332	FOIA-0003339						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH019457		0.7.72.369466	FOIA-0003332	FOIA-0003339						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH019458		0.7.72.369466	FOIA-0003332	FOIA-0003339						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH019476		0.7.72.377363	FOIA-0003373	FOIA-0003373						Topics of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019510		0.7.72.369276	FOIA-0003328	FOIA-0003328						Topics of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019556		0.7.72.377192	FOIA-0003364	FOIA-0003364						Topics of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019606	MSFOIA_WH019610	0.7.72.423721	FOIA-0003514	FOIA-0003518						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-03	Part	MSFOIA_WH019629	MSFOIA_WH019630	0.7.72.466920.1	FOIA-0003623	FOIA-0003624						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019631	MSFOIA_WH019635	0.7.72.456626	FOIA-0003601	FOIA-0003605						Information about various examinations of taxpayers who are not Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-03	Part	MSFOIA_WH019648	MSFOIA_WH019650	0.7.72.440139.7	FOIA-0003545	FOIA-0003547						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019676	MSFOIA_WH019678	0.7.72.476023.7	FOIA-0003640	FOIA-0003642						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019693		0.7.72.435530	FOIA-0003519	FOIA-0003520						Information about various examinations of taxpayers who are not Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-03	Part	MSFOIA_WH019695	MSFOIA_WH019697	0.7.72.435530.1.1	FOIA-0003522	FOIA-0003524						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-03	Part	MSFOIA_WH019708	MSFOIA_WH019710	0.7.72.435530.1.7	FOIA-0003530	FOIA-0003532						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019728	MSFOIA_WH019731	0.7.72.470853	FOIA-0003625	FOIA-0003628						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019732	MSFOIA_WH019735	0.7.72.444067	FOIA-0003571	FOIA-0003574						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019736	MSFOIA_WH019739	0.7.72.448248	FOIA-0003592	FOIA-0003595						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019755	MSFOIA_WH019758	0.7.72.444137.7	FOIA-0003582	FOIA-0003585						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-03	Part	MSFOIA_WH019773	MSFOIA_WH019776	0.7.72.473338	FOIA-0003629	FOIA-0003632						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019793	MSFOIA_WH019796	0.7.72.444064.7	FOIA-0003561	FOIA-0003564						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019811	MSFOIA_WH019814	0.7.72.449181	FOIA-0003596	FOIA-0003600						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019830		0.7.72.460110.5	FOIA-0003611	FOIA-0003611	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2017-03	Part	MSFOIA_WH019836	MSFOIA_WH019839	0.7.72.460110.8	FOIA-0003614	FOIA-0003618						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019850	MSFOIA_WH019854	0.7.72.501407	FOIA-0003651	FOIA-0003655						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH019850		0.7.72.501407	FOIA-0003651	FOIA-0003655						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH019850		0.7.72.501407	FOIA-0003651	FOIA-0003655						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information

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2017-03	Part	MSFOIA_WH019857	MSFOIA_WH019862	0.7.72.502358	FOIA-0003656	FOIA-0003663						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH019857		0.7.72.502358	FOIA-0003656	FOIA-0003663						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-03	Part	MSFOIA_WH019858		0.7.72.502358	FOIA-0003656	FOIA-0003663						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH019865		0.7.72.572975	FOIA-0003668	FOIA-0003669						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019865		0.7.72.572975	FOIA-0003668	FOIA-0003669						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2017-03	Part	MSFOIA_WH019910		0.7.72.560852	FOIA-0003666	FOIA-0003666						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019940	MSFOIA_WH019941	0.7.72.586574	FOIA-0003686	FOIA-0003687						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019943		0.7.72.585663	FOIA-0003684	FOIA-0003684						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019947		0.7.72.582695	FOIA-0003677	FOIA-0003678						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019953		0.7.72.582695.2	FOIA-0003680	FOIA-0003681						Topics of certain decisions to be made with respect to the Microsoft examination, including topics regarding which advice is being sought from agency attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-03	Part	MSFOIA_WH019958		0.7.72.559258	FOIA-0003664	FOIA-0003665						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH019962		0.7.72.575832	FOIA-0003674	FOIA-0003674						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-03	Part	MSFOIA_WH020710		0.7.72.402875	FOIA-0003494	FOIA-0003494						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH020714		0.7.72.399399	FOIA-0003471	FOIA-0003471						Discussion about a draft of a document related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the document being drafted or the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-03	Part	MSFOIA_WH020767		0.7.72.373784	FOIA-0003345	FOIA-0003345							NO EXEMPTIONS ASSERTED.	
2017-04	Part	MSFOIA_WH020779	MSFOIA_WH020779	0.7.72.84211	FOIA-0003744	FOIA-0003745						Comments in the body of internal emails between IRS and IRS Counsel attorney discussing decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process; Privilege/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH020780	MSFOIA_WH020780	0.7.72.84211	FOIA-0003744	FOIA-0003745						Comments in the body of internal email between IRS and contractor discussing decisions involved in the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH020781	MSFOIA_WH020781	0.7.72.84424	FOIA-0003748	FOIA-0003748						Comments in the body of internal email between IRS and contractor discussing decisions involved in the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH020873	MSFOIA_WH020874	0.7.72.84422	FOIA-0003746	FOIA-0003747						Comments in the body of internal emails between IRS and IRS Chief Counsel attorney discussing decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process; Privilege/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH020926	MSFOIA_WH020926	0.7.72.22295	FOIA-0003688	FOIA-0003688						Comments in the body of internal emails between IRS and IRS Chief Counsel attorney discussing decisions involved in the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH020927	MSFOIA_WH020927	0.7.72.22298	FOIA-0003690	FOIA-0003690						Comments in the body of internal emails between IRS and IRS Chief Counsel attorney discussing decisions involved in the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH020928	MSFOIA_WH020928	0.7.72.22297	FOIA-0003689	FOIA-0003689						Comments in the body of internal emails between IRS and IRS Chief Counsel attorney discussing decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process; Privilege/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH020929	MSFOIA_WH020929	0.7.72.22299	FOIA-0003691	FOIA-0003691						Comments in the body of internal emails between IRS and IRS Chief Counsel attorney discussing decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH020930	MSFOIA_WH020930	0.7.72.22300	FOIA-0003692	FOIA-0003692						Comments in the body of internal emails between IRS and IRS Chief Counsel attorney discussing decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process; Privilege/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH020931	MSFOIA_WH020931	0.7.72.22333	FOIA-0003693	FOIA-0003694						Comments in the body of internal emails between IRS and IRS Chief Counsel attorney discussing draft document related to Microsoft examination and decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process; Privilege/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH020931	MSFOIA_WH020931	0.7.72.22333	FOIA-0003693	FOIA-0003694						Cell phone number of IRS Chief Counsel attorney	(b)(6) and (b)(7)(C)	Personal contact information of an individual whose privacy interests outweigh any public interest in this information

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2017-04	Part	MSFOIA_WH020959	MSFOIA_WH020960	0.7.72.200547	FOIA-0004298	FOIA-0004299						Comments in the body of internal emails between IRS and IRS Chief Counsel attorney discussing Microsoft examination and decisions involved in the scope and direction of Microsoft examination, and seeking legal advice from IRS attorney for purposes of securing legal advice	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process; Privilege/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH020962	MSFOIA_WH020967	0.7.72.128930.1	FOIA-0003795	FOIA-0003800						Attachment to email containing LB&I International Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH020968	MSFOIA_WH020972	0.7.72.128930.2	FOIA-0003801	FOIA-0003805						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH020973	MSFOIA_WH020979	0.7.72.23510	FOIA-0003737	FOIA-0003743						Comments in body of internal email discussing decisions involved in entering a contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the prospective expert services contract being considered. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH020980	MSFOIA_WH020985	0.7.72.23430	FOIA-0003731	FOIA-0003736						Comments in body of internal email between IRS employees and IRS Chief Counsel discussing decisions involved in entering a contract for expert services and discussing and seeking legal advice from IRS Chief Counsel attorneys regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the prospective expert services contract being considered. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH020985	MSFOIA_WH020985	0.7.72.23430	FOIA-0003731	FOIA-0003736						Comments in body of internal email between IRS employees and prospective contractor discussing decisions involved in entering a contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the prospective expert services contract being considered. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH020982	MSFOIA_WH020982	0.7.72.23430	FOIA-0003731	FOIA-0003736						Phone number	(b)(6) and (b)(7)(C)	Personal contact information of an individual whose privacy interests outweigh any public interest in this information

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2017-04	Part	MSFOIA_WH020986	MSFOIA_WH020988	0.7.72.23387	FOIA-0003728	FOIA-0003730						Comments in body of internal email discussing decisions involved in entering a contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the prospective expert services contract being considered. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH020989	MSFOIA_WH020989	0.7.72.194973	FOIA-0004010	FOIA-0004010						Comments in body of internal IRS and IRS Chief Counsel email discussing decisions involved in Microsoft examination, including scope, direction, and strategy	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH020990	MSFOIA_WH020990	0.7.72.197907	FOIA-0004147	FOIA-0004147						Comments in body of internal email between IRS Chief Counsel attorneys discussing status of ongoing cases of third-party taxpayers	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined.
2017-04	Part	MSFOIA_WH020991	MSFOIA_WH020994	0.7.72.197907.1	FOIA-0004148	FOIA-0004151						INTL Briefing Book, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH020996	MSFOIA_WH021002	0.7.72.194586.1	FOIA-0003989	FOIA-0003995						International Briefing Book of IRS Counsel, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021003	MSFOIA_WH021003	0.7.72.196345	FOIA-0004081	FOIA-0004082						supplement to International Briefing Book of IRS Counsel, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021005	MSFOIA_WH021011	0.7.72.196345.1	FOIA-0004083	FOIA-0004089						International Briefing Book of IRS Counsel, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH021013	MSFOIA_WH021013	0.7.72.198929	FOIA-0004244	FOIA-0004244						Comments in body of internal email among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021015	MSFOIA_WH021015	0.7.72.197739	FOIA-0004142	FOIA-0004146						CIC Monitoring Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021020	MSFOIA_WH021020	0.7.72.194960	FOIA-0004005	FOIA-0004009						CIC Monitoring Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021024	MSFOIA_WH021024	0.7.72.198082	FOIA-0004196	FOIA-0004196						Comments in body of internal email among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021130	MSFOIA_WH021131	0.7.72.195031.1	FOIA-0004012	FOIA-0004013						Comments in body of internal email between IRS Chief Counsel attorneys and IRS discussing international briefing book and decisions involved in examinations of taxpayers involving certain tax issues; discussing legal analysis and advice regarding such examinations	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021132	MSFOIA_WH021133	0.7.72.195031.2	FOIA-0004014	FOIA-0004015						Comments in body of internal email between IRS Chief Counsel attorneys and IRS discussing international briefing book and decisions involved in examinations of taxpayers involving certain tax issues; discussing legal analysis and advice regarding such examinations	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021134	MSFOIA_WH021149	0.7.72.195031.2.1	FOIA-0004016	FOIA-0004031						List of active cases of third-party taxpayers, including internal reference numbers, details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH021150	MSFOIA_WH021193	0.7.72.195031.2.2	FOIA-0004032	FOIA-0004075						Memorandum reporting on status of ongoing examinations and litigation cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation; discussing legal theories and legal advice involved in the above-referenced examinations and litigations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021194	MSFOIA_WH021237	0.7.72.194471	FOIA-0003857	FOIA-0003900						Memorandum reporting on status of ongoing examinations and litigation cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation; discussing legal theories and legal advice involved in the above-referenced examinations and litigations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege, and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021239	MSFOIA_WH021281	0.7.72.197926.1	FOIA-0004153	FOIA-0004195						Memorandum reporting on status of ongoing examinations and litigation cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation; discussing legal theories and legal advice involved in the above-referenced examinations and litigations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021282	MSFOIA_WH021325	0.7.72.194531	FOIA-0003944	FOIA-0003987						Memorandum reporting on status of ongoing examinations and litigation cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation; discussing legal theories and legal advice involved in the above-referenced examinations and litigations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021326	MSFOIA_WH021327	0.7.72.196763	FOIA-0004139	FOIA-0004141						Comments in body of internal email between IRS and IRS Chief counsel attorneys discussing decisions involved in the scope and direction of Microsoft examination; requesting and discussing legal advice regarding legal issues involved in examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH021329	MSFOIA_WH021371	0.7.72.194529	FOIA-0003901	FOIA-0003943						Memorandum reporting on status of ongoing examinations and litigation cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation; discussing legal theories and legal advice involved in the above-referenced examinations and litigations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021372	MSFOIA_WH021416	0.7.72.196399	FOIA-0004091	FOIA-0004135						Memorandum reporting on status of ongoing examinations and litigation cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation; discussing legal theories and legal advice involved in the above-referenced examinations and litigations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021417		0.7.72.194698	FOIA-0003996	FOIA-0003996						Comments in body of internal email between IRS Chief Counsel attorneys regarding decisions involved in the scope and direction of Microsoft examination, and discussing legal advice and strategy regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021417		0.7.72.194698	FOIA-0003996	FOIA-0003996						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-04	Part	MSFOIA_WH021418		0.7.72.194865	FOIA-0004001	FOIA-0004001						Comments in body of internal email between IRS Chief Counsel attorneys regarding decisions involved in the scope and direction of Microsoft examination, and discussing legal advice and strategy regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021418		0.7.72.194865	FOIA-0004001	FOIA-0004001						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-04	Part	MSFOIA_WH021419	MSFOIA_WH021422	0.7.72.194712	FOIA-0003997	FOIA-0004000						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.

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2017-04	Part	MSFOIA_WH021423	MSFOIA_WH021467	0.7.72.198884	FOIA-0004199	FOIA-0004243						Memorandum reporting on status of ongoing examinations and litigation cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation; discussing legal theories and legal advice involved in the above-referenced examinations and litigations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021468	MSFOIA_WH021514	0.7.72.198972	FOIA-0004247	FOIA-0004293						Memorandum reporting on status of ongoing examinations and litigation cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation; discussing legal theories and legal advice involved in the above-referenced examinations and litigations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021515	MSFOIA_WH021517	0.7.72.196318	FOIA-0004078	FOIA-0004080						Comments in body of internal email between IRS and Chief Counsel attorneys regarding decisions involved in the scope and direction of Microsoft examination, and discussing legal advice and strategy regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021654	MSFOIA_WH021655	0.7.72.194874	FOIA-0004002	FOIA-0004003						Comments in body of internal email between IRS and Chief Counsel attorneys regarding decisions involved in the scope and direction of Microsoft examination, and discussing legal advice and strategy regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021699	MSFOIA_WH021702	0.7.72.199028	FOIA-0004294	FOIA-0004297						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH021703		0.7.72.196162	FOIA-0004076	FOIA-0004076						Comments in body of internal email between IRS and Chief Counsel attorneys regarding the status of the Microsoft investigation, including discussion of strategy, scope, and direction of examination and legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft memorandum and strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH021704		0.7.72.196284	FOIA-0004077	FOIA-0004077						Comments in body of internal email between IRS and Chief Counsel attorneys regarding the Microsoft examination, including discussion of strategy, scope, and direction of examination and legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft memorandum and strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH021705	MSFOIA_WH021705	0.7.72.196435	FOIA-0004136	FOIA-0004136						Comments in body of internal email between IRS and Chief Counsel attorneys regarding the status of the Microsoft investigation, including discussion of strategy, scope, and direction of examination and legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft memorandum and strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022505	MSFOIA_WH022518	0.7.72.181221.1	FOIA-0003842	FOIA-0003855						CSA Buy-In Inventory Report, containing list of active cases of third-party taxpayers and Microsoft, including internal reference numbers, details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022520		0.7.72.166353	FOIA-0003825	FOIA-0003825						Comments in body of internal email discussing inventory report, containing details regarding examinations of third-party taxpayers	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-04	Part	MSFOIA_WH022521	MSFOIA_WH022534	0.7.72.166353.1	FOIA-0003826	FOIA-0003839						CSA Buy-In Inventory Report, containing list of active cases of third-party taxpayers and Microsoft, including internal reference numbers, details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022536		0.7.72.136712	FOIA-0003806	FOIA-0003806						Comments in body of internal email discussing inventory report, containing details regarding examinations of third-party taxpayers	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-04	Part	MSFOIA_WH022538	MSFOIA_WH022551	0.7.72.136712.2	FOIA-0003808	FOIA-0003821						CSA Buy-In Inventory Report, containing list of active cases of third-party taxpayers and Microsoft, including internal reference numbers, details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022552	MSFOIA_WH022553	0.7.72.162229	FOIA-0003822	FOIA-0003823						Comments in body of internal IRS email discussing decisions involved in entering a contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the prospective expert services contract being considered. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH022556		0.7.72.207273	FOIA-0004300	FOIA-0004301						Comments in body of internal IRS email discussing decisions involved in scope, direction, and strategy of examination of Microsoft	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022563		0.7.72.116341	FOIA-0003793	FOIA-0003793						Comments in body of internal IRS email discussing decisions involved in scope, direction, and strategy of examination of Microsoft	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022564		0.7.72.111921	FOIA-0003792	FOIA-0003792						Comments in body of internal email between IRS and Chief Counsel attorneys regarding the status of the Microsoft examination, including discussion of strategy, scope, and direction of examination and legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022565	MSFOIA_WH022566	0.7.72.109064	FOIA-0003789	FOIA-0003791						Comments in body of internal email between IRS and Chief Counsel attorneys regarding the Microsoft examination, including discussion of strategy, scope, and direction of examination and legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft memorandum and strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022588	MSFOIA_WH022591	0.7.72.22968	FOIA-0003699	FOIA-0003702						Comments in body of internal email between IRS, IRS Chief Counsel attorneys, and contractor for expert services regarding expert contract and legal and strategic issues involved in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the decisions and strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022592	MSFOIA_WH022593	0.7.72.22967	FOIA-0003696	FOIA-0003698						Comments in body of internal email between IRS, IRS Chief Counsel attorneys, and contractor for expert services regarding expert contract and legal and strategic issues involved in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the decisions and strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022595	MSFOIA_WH022597	0.7.72.22985	FOIA-0003709	FOIA-0003711						Comments in body of internal email between IRS, IRS Chief Counsel attorneys, and contractor for expert services regarding expert contract and legal and strategic issues involved in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the decisions and strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH022598	MSFOIA_WH022599	0.7.72.22996	FOIA-0003712	FOIA-0003714						Comments in body of internal email discussing decisions involved in entering a contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the prospective expert services contract being considered. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022601	MSFOIA_WH022602	0.7.72.22971	FOIA-0003703	FOIA-0003704						Comments in body of internal email discussing decisions involved in entering a contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the prospective expert services contract being considered. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022611	MSFOIA_WH022614	0.7.72.22979	FOIA-0003705	FOIA-0003708						Comments in body of internal email between IRS employees and/or IRS Chief Counsel attorneys discussing decisions and legal issues involved in entering a contract for expert services related to the Microsoft examination, and discussing scope, direction, and strategy of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the prospective expert services contract being considered. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022615		0.7.72.23007	FOIA-0003715	FOIA-0003724						Comments in body of internal email discussing decisions involved in entering a contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the prospective expert services contract being considered. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022625		0.7.72.404023	FOIA-0004805	FOIA-0004806						Comments in body of internal email discussing scope and direction of contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the expert services being considered. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022627		0.7.72.394423	FOIA-0004767	FOIA-0004767						Comments in body of internal email discussing scope and direction of contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the expert services being considered. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022629		0.7.72.396358	FOIA-0004775	FOIA-0004775						Comments in body of internal email discussing scope and direction of contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the expert services being considered. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022631		0.7.72.410757	FOIA-0004821	FOIA-0004821						Comments in body of internal IRS email discussing decisions involved in scope, direction, and strategy of examination of Microsoft	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022634	MSFOIA_WH022636	0.7.72.403924	FOIA-0004797	FOIA-0004800						Comments in body of internal IRS email discussing decisions involved in scope, direction, and strategy of examination of third-party taxpayer	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined.

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2017-04	Part	MSFOIA_WH022640	MSFOIA_WH022641	0.7.72.399894	FOIA-0004785	FOIA-0004786						Comments in body of internal IRS email discussing decisions involved in scope, direction, and strategy of examination of Microsoft	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022642	MSFOIA_WH022643	0.7.72.397299	FOIA-0004777	FOIA-0004778						Comments in body of internal IRS email discussing decisions involved in scope, direction, and strategy of examination of Microsoft	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022644		0.7.72.399591	FOIA-0004780	FOIA-0004780						Comments in body of internal email between IRS and Chief Counsel attorneys regarding the Microsoft examination, including discussion of draft memorandum, and the strategy, scope, and direction of examination and the legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft memorandum and strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022645		0.7.72.398052	FOIA-0004779	FOIA-0004779						Comments in body of internal IRS email discussing decisions involved in scope, direction, and strategy of examination of Microsoft	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022646	MSFOIA_WH022647	0.7.72.393828	FOIA-0004763	FOIA-0004764						Comments in body of internal email between IRS employees regarding the Microsoft examination, including discussion of the strategy, scope, and direction of examination and the legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft memorandum and strategy being considered, or the issues being examined. Communicates advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022648		0.7.72.399891	FOIA-0004784	FOIA-0004784						Comments in body of internal email between IRS and Chief Counsel attorneys regarding the Microsoft examination, including discussion of draft memorandum, and the strategy, scope, and direction of examination and the legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft memorandum and strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH022649	MSFOIA_WH022651	0.7.72.399798	FOIA-0004781	FOIA-0004783						Comments in body of internal email between IRS and Chief Counsel attorneys regarding the Microsoft examination, including discussion of draft memorandum, and the strategy, scope, and direction of examination and the legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft memorandum and strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH022652		0.7.72.394145	FOIA-0004765	FOIA-0004765						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH022660		0.7.72.395606	FOIA-0004772	FOIA-0004772						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH022661	MSFOIA_WH022663	0.7.72.391564	FOIA-0004727	FOIA-0004729						Discussion regarding decisions to be made with respect to the Microsoft examination, including proposed time line of legal correspondence and filings	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH022664		0.7.72.392676	FOIA-0004750	FOIA-0004750						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH022667	MSFOIA_WH022668	0.7.72.401407	FOIA-0004792	FOIA-0004794						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH022727		0.7.72.404506	FOIA-0004807	FOIA-0004807						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH022740		0.7.72.405241	FOIA-0004809	FOIA-0004809						Email attaching a draft document with respect to the Microsoft examination, and including discussion of decisions to be made with respect to the scope, direction, and strategy of the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH022766	MSFOIA_WH022768	0.7.72.400840	FOIA-0004787	FOIA-0004789						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH022769		0.7.72.402234	FOIA-0004795	FOIA-0004795						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information

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2017-04	Part	MSFOIA_WH022769		0.7.72.402234	FOIA-0004795	FOIA-0004795						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH022770		0.7.72.406087	FOIA-0004817	FOIA-0004817						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH022817		0.7.72.393092	FOIA-0004752	FOIA-0004753						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects a request for advice from Chief Counsel attorney representing client agency, the IRS; contains communication from attorney requesting information for purpose of providing legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH022819		0.7.72.395720	FOIA-0004773	FOIA-0004774						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH022820		0.7.72.395720	FOIA-0004773	FOIA-0004774						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2017-04	Part	MSFOIA_WH022821		0.7.72.400983	FOIA-0004790	FOIA-0004791						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH022821		0.7.72.400983	FOIA-0004790	FOIA-0004791						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2017-04	Part	MSFOIA_WH022823	MSFOIA_WH022824	0.7.72.391837	FOIA-0004730	FOIA-0004731						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH022824		0.7.72.391837	FOIA-0004730	FOIA-0004731						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information

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2017-04	Part	MSFOIA_WH022871		0.7.72.406066	FOIA-0004815	FOIA-0004815						Internal discussion among IRS employees regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH022873	MSFOIA_WH022874	0.7.72.393125	FOIA-0004754	FOIA-0004755						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination, including discussion of scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH022875	MSFOIA_WH022876	0.7.72.392178	FOIA-0004739	FOIA-0004740						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination, including discussion of scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH022884	MSFOIA_WH022886	0.7.72.393355	FOIA-0004760	FOIA-0004762						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH022887		0.7.72.394626	FOIA-0004769	FOIA-0004769						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination, including discussion of scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH022888		0.7.72.403262	FOIA-0004796	FOIA-0004796						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination, including discussion of scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH022889		0.7.72.405249	FOIA-0004813	FOIA-0004813						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH022889		0.7.72.405249	FOIA-0004813	FOIA-0004813						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information

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2017-04	Part	MSFOIA_WH022969	MSFOIA_WH022971	0.7.72.392131	FOIA-0004736	FOIA-0004738						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH022972	MSFOIA_WH022975	0.7.72.392327	FOIA-0004746	FOIA-0004749						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH022975		0.7.72.392327	FOIA-0004746	FOIA-0004749						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH022976		0.7.72.395277	FOIA-0004770	FOIA-0004771						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH022978	MSFOIA_WH022981	0.7.72.392100	FOIA-0004732	FOIA-0004735						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH022982		0.7.72.409181	FOIA-0004819	FOIA-0004820						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH022984		0.7.72.403964	FOIA-0004803	FOIA-0004803						Comments in the body of internal emails between IRS and IRS Chief Counsel attorney discussing draft document related to Microsoft examination and decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023035	MSFOIA_WH023038	0.7.72.393351	FOIA-0004756	FOIA-0004759						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-04	Part	MSFOIA_WH023039	MSFOIA_WH023042	0.7.72.392244	FOIA-0004742	FOIA-0004745						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH023268	MSFOIA_WH023299	0.7.72.237025.3	FOIA-0004351	FOIA-0004382						Briefing Book on the High-Technology Industry, containing discussion of the issues and decisions to be made with respect to enforcement efforts involving high-technology industry taxpayers, including Microsoft; contains description of discussions regarding decisions to be made with respect to various enforcement efforts; also contains discussion of draft document with respect to examinations of high-technology industry taxpayers, including Microsoft	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH023322	MSFOIA_WH023353	0.7.72.239419.1	FOIA-0004402	FOIA-0004433						Briefing Book on the High-Technology Industry, containing discussion of the issues and decisions to be made with respect to enforcement efforts involving high-technology industry taxpayers, including Microsoft; contains description of discussions regarding decisions to be made with respect to various enforcement efforts; also contains discussion of draft document with respect to examinations of high-technology industry taxpayers, including Microsoft	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH023498	MSFOIA_WH023529	0.7.72.242185.3	FOIA-0004442	FOIA-0004473						Briefing Book on the High-Technology Industry, containing discussion of the issues and decisions to be made with respect to enforcement efforts involving high-technology industry taxpayers, including Microsoft; contains description of discussions regarding decisions to be made with respect to various enforcement efforts; also contains discussion of draft document with respect to examinations of high-technology industry taxpayers, including Microsoft	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH023551	MSFOIA_WH023552	0.7.72.244738	FOIA-0004476	FOIA-0004477						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023553	MSFOIA_WH023554	0.7.72.251761	FOIA-0004506	FOIA-0004507						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-04	Part	MSFOIA_WH023555	MSFOIA_WH023556	0.7.72.238079	FOIA-0004397	FOIA-0004399						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023558	MSFOIA_WH023559	0.7.72.228799	FOIA-0004345	FOIA-0004347						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023562	MSFOIA_WH023565	0.7.72.213586.1	FOIA-0004310	FOIA-0004313						High Technology Industry Monthly Report, containing information about examinations and litigations of third-party taxpayers and Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023567	MSFOIA_WH023570	0.7.72.241944.1	FOIA-0004435	FOIA-0004438						High Technology Industry Monthly Report, containing information about examinations and litigations of third-party taxpayers and Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023572	MSFOIA_WH023576	0.7.72.237875.1	FOIA-0004392	FOIA-0004396						High Technology Industry Monthly Report, containing information about examinations and litigations of third-party taxpayers and Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023577	MSFOIA_WH023582	0.7.72.237608	FOIA-0004385	FOIA-0004390						High Technology Industry Monthly Report, containing information about examinations and litigations of third-party taxpayers and Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-04	Part	MSFOIA_WH023584	MSFOIA_WH023589	0.7.72.213319.1	FOIA-0004303	FOIA-0004308						High Technology Industry Monthly Report, containing information about examinations and litigations of third-party taxpayers and Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023590		0.7.72.245640	FOIA-0004497	FOIA-0004497						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-04	Part	MSFOIA_WH023590		0.7.72.245640	FOIA-0004497	FOIA-0004497						Email containing information about third-party taxpayers' examinations	(b)(3)/I.R.C. § 6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-04	Part	MSFOIA_WH023591	MSFOIA_WH023596	0.7.72.245640.1	FOIA-0004498	FOIA-0004503						High Technology Industry Monthly Report, containing information about examinations and litigations of third-party taxpayers and Microsoft, and discussion of decisions involved in various enforcement efforts; also discusses Appeals techniques and procedures	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-04	Part	MSFOIA_WH023599	MSFOIA_WH023612	0.7.72.220169.1	FOIA-0004330	FOIA-0004343						CSA Buy-In Inventory Report, containing list of active cases of third-party taxpayers and Microsoft, including internal reference numbers, details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH023614		0.7.72.253607	FOIA-0004508	FOIA-0004508						Email containing information about third-party taxpayers' examinations	(b)(3)/I.R.C. § 6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-04	Part	MSFOIA_WH023615	MSFOIA_WH023628	0.7.72.253607.1	FOIA-0004509	FOIA-0004522						CSA Buy-In Inventory Report, containing list of active cases of third-party taxpayers and Microsoft, including internal reference numbers, details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH023630		0.7.72.245135	FOIA-0004478	FOIA-0004478						Email containing information about third-party taxpayers' examinations	(b)(3)/I.R.C. § 6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-04	Part	MSFOIA_WH023632	MSFOIA_WH023645	0.7.72.245135.2	FOIA-0004480	FOIA-0004493						CSA Buy-In Inventory Report, containing list of active cases of third-party taxpayers and Microsoft, including internal reference numbers, details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH023646	MSFOIA_WH023647	0.7.72.250345	FOIA-0004504	FOIA-0004505						Internal discussion among IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to draft document related to Microsoft examination, and discussing scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft document and strategy being considered, or the issues being examined. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023648	MSFOIA_WH023650	0.7.72.245474	FOIA-0004494	FOIA-0004496						Internal discussion between IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to draft document related to Microsoft examination, and discussing scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft document and strategy being considered, or the issues being examined. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023651	MSFOIA_WH023654	0.7.72.217643	FOIA-0004324	FOIA-0004327						Internal discussion between IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to Microsoft examination, and discussing scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023655		0.7.72.217643.1	FOIA-0004328	FOIA-0004328							NO EXEMPTIONS ASSERTED.	
2017-04	Part	MSFOIA_WH023662	MSFOIA_WH023668	0.7.72.217466	FOIA-0004317	FOIA-0004323						Internal discussion between IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to Microsoft examination, and discussing scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023669	MSFOIA_WH023670	0.7.72.256044	FOIA-0004524	FOIA-0004525						Internal discussion between IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to draft document related to Microsoft examination, and discussing scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft document and strategy being considered, or the issues being examined. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023673		0.7.72.214758.1	FOIA-0004316	FOIA-0004316							NO EXEMPTIONS ASSERTED.	
2017-04	Part	MSFOIA_WH023674		0.7.72.238183	FOIA-0004400	FOIA-0004400						Internal discussion between IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to draft document related to Microsoft examination, and discussing scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft document and strategy being considered, or the issues being examined. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-04	Part	MSFOIA_WH023675	MSFOIA_WH023676	0.7.72.267029	FOIA-0004634	FOIA-0004635						Internal discussion between IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination and discussing draft document related to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023682		0.7.72.265025	FOIA-0004592	FOIA-0004592						Internal discussion among IRS Chief Counsel attorneys regarding decisions to be made with respect to Microsoft examination, and discussing scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft document and strategy being considered, or the issues being examined. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023683	MSFOIA_WH023684	0.7.72.264421	FOIA-0004583	FOIA-0004584						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal advice provided regarding matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH023685	MSFOIA_WH023687	0.7.72.264867	FOIA-0004587	FOIA-0004589						INTL Briefing Book, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; also discussing legal advice sought from counsel	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH023688	MSFOIA_WH023690	0.7.72.266066	FOIA-0004616	FOIA-0004618						INTL Briefing Book, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; also discussing legal advice sought from counsel	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH023691		0.7.72.264214	FOIA-0004530	FOIA-0004530						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.

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2017-04	Part	MSFOIA_WH023692	MSFOIA_WH023695	0.7.72.264214.1	FOIA-0004531	FOIA-0004534						INTL Briefing Book, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; also discussing legal advice sought from counsel	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH023696	MSFOIA_WH023699	0.7.72.266176	FOIA-0004619	FOIA-0004622						INTL Briefing Book, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; also discussing legal advice sought from counsel	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH023700	MSFOIA_WH023701	0.7.72.266253	FOIA-0004623	FOIA-0004624						Internal discussion between IRS Chief Counsel attorneys regarding decisions to be made with respect to draft INTL Briefing Book, which identifies examinations of third-party taxpayers and discusses scope, strategy, and direction of Microsoft examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft document and strategy being considered, or the issues being examined. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023702	MSFOIA_WH023703	0.7.72.264894	FOIA-0004590	FOIA-0004591						Comments in the body of internal emails between IRS and IRS Chief Counsel attorneys discussing draft document related to Microsoft examination and decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH023704	MSFOIA_WH023705	0.7.72.264860	FOIA-0004585	FOIA-0004586						Comments in the body of internal emails between IRS and IRS Chief Counsel attorneys discussing draft document related to Microsoft examination and decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.

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2017-04	Part	MSFOIA_WH023706		0.7.72.265419	FOIA-0004615	FOIA-0004615						Comments in the body of internal emails between IRS and IRS Chief Counsel attorneys discussing draft document related to Microsoft examination and decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH023707		0.7.72.267089	FOIA-0004639	FOIA-0004639						Comments in the body of internal emails between IRS and IRS Chief Counsel attorneys discussing draft document related to Microsoft examination and decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH023707		0.7.72.267089	FOIA-0004639	FOIA-0004639						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-04	Part	MSFOIA_WH023707		0.7.72.267089	FOIA-0004639	FOIA-0004639						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-04	Part	MSFOIA_WH023738	MSFOIA_WH023739	0.7.72.266841	FOIA-0004626	FOIA-0004627						Comments in the body of internal emails between IRS Chief Counsel attorneys discussing draft document related to Microsoft examination and decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH023740		0.7.72.266925	FOIA-0004633	FOIA-0004633						Internal discussion among IRS Chief Counsel attorneys regarding decisions to be made with respect to draft INTL Briefing Book, which identifies examinations of third-party taxpayers and discusses scope, strategy, and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft document and strategy being considered, or the issues being examined. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH023740		0.7.72.266925	FOIA-0004633	FOIA-0004633						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-04	Part	MSFOIA_WH023741	MSFOIA_WH023743	0.7.72.265378	FOIA-0004598	FOIA-0004600						Report prepared by counsel containing information on status of ongoing Microsoft examinations; discussing decisions involved in the scope and direction of examinations and legal advice sought and provided regarding issues involved in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH023745	MSFOIA_WH023791	0.7.72.264386.1	FOIA-0004536	FOIA-0004582						Memorandum reporting on status of ongoing examinations and litigation cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation; discussing legal theories and legal advice involved in the above-referenced examinations and litigations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH023804	MSFOIA_WH023805	0.7.72.267243	FOIA-0004640	FOIA-0004642						Comments in the body of internal emails among IRS Chief Counsel attorneys discussing draft document related to Microsoft examination and decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH023807	MSFOIA_WH023809	0.7.72.266854	FOIA-0004628	FOIA-0004630						Comments in the body of internal emails among IRS Chief Counsel attorneys discussing draft document related to Microsoft examination and decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH023843		0.7.72.266878	FOIA-0004631	FOIA-0004632						Internal email between IRS employees and contractor for expert services discussing decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH023845	MSFOIA_WH023846	0.7.72.265149	FOIA-0004593	FOIA-0004594						Comments in the body of internal emails among IRS Chief Counsel attorneys discussing draft document related to Microsoft examination and decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH023912		0.7.72.265356	FOIA-0004596	FOIA-0004596						Comments in the body of internal emails among IRS Chief Counsel attorneys discussing draft document related to Microsoft examination and decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH023938	MSFOIA_WH023940	0.7.72.265411	FOIA-0004601	FOIA-0004603						Discussion of third-party taxpayer liabilities	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.

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2017-04	Part	MSFOIA_WH024122		0.7.72.264168	FOIA-0004526	FOIA-0004529						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH024125		0.7.72.266294	FOIA-0004625	FOIA-0004625						Discussion among IRS Chief Counsel attorneys regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH024146		0.7.72.102043	FOIA-0003783	FOIA-0003785						Discussion between IRS employees and IRS Chief Counsel attorneys regarding decisions to be made with respect to Microsoft examination, and discussing scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft document and strategy being considered, or the issues being examined. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH024147		0.7.72.102043	FOIA-0003783	FOIA-0003785						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-04	Part	MSFOIA_WH024150	MSFOIA_WH024170	0.7.72.101918	FOIA-0003762	FOIA-0003782						Comments in body of internal email between IRS employees and IRS Chief Counsel discussing decisions involved in entering a contract for expert services and discussing draft document related to expert services and seeking and providing legal advice regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the prospective expert services contract being considered. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH024175	MSFOIA_WH024176	0.7.72.102101	FOIA-0003786	FOIA-0003787						Discussion between IRS Chief Counsel attorneys and IRS employees regarding decisions to be made with respect to the Microsoft examination and attaching and discussing draft document regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH024183		0.7.72.102134	FOIA-0003788	FOIA-0003788						Discussion among IRS Chief Counsel attorneys and IRS employees regarding decisions to be made with respect to the Microsoft examination and discussing draft document regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-04	Part	MSFOIA_WH024184		0.7.72.101749	FOIA-0003761	FOIA-0003761						Discussion among IRS Chief Counsel attorneys and IRS employees regarding decisions to be made with respect to the Microsoft examination and discussing draft document regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH024193		0.7.72.101698	FOIA-0003755	FOIA-0003760						Counsel's notes, detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH024193		0.7.72.101698	FOIA-0003755	FOIA-0003760						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2017-04	Part	MSFOIA_WH024198		0.7.72.101698	FOIA-0003755	FOIA-0003760						Counsel's notes, detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH024444		0.7.72.374488	FOIA-0004673	FOIA-0004673						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH024543		0.7.72.373359	FOIA-0004668	FOIA-0004668						Discussion regarding decisions involved in entering a contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the prospective expert services contract being considered. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH024614		0.7.72.375487	FOIA-0004676	FOIA-0004676						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH024615	MSFOIA_WH024616	0.7.72.376627	FOIA-0004679	FOIA-0004680						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-04	Part	MSFOIA_WH024617	MSFOIA_WH024618	0.7.72.378275	FOIA-0004681	FOIA-0004682						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH024619	MSFOIA_WH024622	0.7.72.390171	FOIA-0004716	FOIA-0004719						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH024664		0.7.72.388498	FOIA-0004710	FOIA-0004710						Discussion of spreadsheet reflecting preliminary analysis related to Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH024682		0.7.72.388498.2	FOIA-0004712	FOIA-0004712							NO EXEMPTIONS ASSERTED	
2017-04	Part	MSFOIA_WH024683		0.7.72.363493	FOIA-0004645	FOIA-0004645						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH024821		0.7.72.381061	FOIA-0004685	FOIA-0004685						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH025012	MSFOIA_WH025013	0.7.72.362673	FOIA-0004643	FOIA-0004644						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH025014		0.7.72.370632	FOIA-0004658	FOIA-0004660						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH025014		0.7.72.370632	FOIA-0004658	FOIA-0004660						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-04	Part	MSFOIA_WH025017		0.7.72.369418	FOIA-0004653	FOIA-0004655						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-04	Part	MSFOIA_WH025018		0.7.72.369418	FOIA-0004653	FOIA-0004655						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-04	Part	MSFOIA_WH025027	MSFOIA_WH025028	0.7.72.364855	FOIA-0004647	FOIA-0004648						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH025029		0.7.72.385196	FOIA-0004706	FOIA-0004706						Internal discussion among IRS employees with respect to draft document related to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH025057		0.7.72.379694	FOIA-0004683	FOIA-0004683						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH025058	MSFOIA_WH025059	0.7.72.381855	FOIA-0004686	FOIA-0004687						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH025060	MSFOIA_WH025061	0.7.72.385743	FOIA-0004708	FOIA-0004709						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH025062	MSFOIA_WH025064	0.7.72.370811	FOIA-0004661	FOIA-0004663						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH025065	MSFOIA_WH025067	0.7.72.389996	FOIA-0004713	FOIA-0004715						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH025096		0.7.72.370934	FOIA-0004664	FOIA-0004665						Employee ID	(b)(6) and (b)(7)(C)	Employee ID number of employee whose privacy interest outweighs any public interest in this information

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2017-04	Part	MSFOIA_WH025096	MSFOIA_WH025097	0.7.72.370934	FOIA-0004664	FOIA-0004665						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH025175		0.7.72.370934.2	FOIA-0004667	FOIA-0004667							NO EXEMPTIONS ASSERTED	
2017-04	Part	MSFOIA_WH025176		0.7.72.379799	FOIA-0004684	FOIA-0004684						Emailing discussing meeting between IRS employees and IRS Chief Counsel attorneys and identifying legal issues to be discussed with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH025180	MSFOIA_WH025182	0.7.72.384517	FOIA-0004703	FOIA-0004705						Discussion between IRS Chief Counsel attorneys and IRS employees regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH025183		0.7.72.390792	FOIA-0004725	FOIA-0004725						Discussion between IRS Chief Counsel attorneys and IRS employees regarding decisions to be made with respect to the Microsoft examination, and discussing decisions to be made regarding draft document relating to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the draft document and examination being discussed. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH025191	MSFOIA_WH025192	0.7.72.370590	FOIA-0004656	FOIA-0004657						Discussion among IRS Chief Counsel attorneys and IRS employees regarding decisions to be made with respect to the Microsoft examination, and discussing decisions to be made regarding draft document relating to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the draft document and examination being discussed. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH025195	MSFOIA_WH025196	0.7.72.366922	FOIA-0004649	FOIA-0004650						Discussion between IRS Chief Counsel attorneys and IRS employees regarding decisions to be made with respect to the Microsoft examination, and discussing decisions to be made regarding draft document relating to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the draft document and examination being discussed. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-04	Part	MSFOIA_WH025197	MSFOIA_WH025200	0.7.72.390203	FOIA-0004720	FOIA-0004724						Discussion between IRS Chief Counsel attorneys and IRS employees regarding decisions to be made with respect to the Microsoft examination, and discussing decisions to be made regarding draft document relating to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the draft document and examination being discussed. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH025205		0.7.72.384058	FOIA-0004700	FOIA-0004700						Discussion regarding draft document with respect to the Microsoft examination shared among agency employees for consideration and comment during Microsoft's examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH025229		0.7.72.376177	FOIA-0004677	FOIA-0004677						Discussion regarding draft document shared among agency employees and attorneys for consideration and comment during Microsoft's examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH025255	MSFOIA_WH025263	0.7.72.382510	FOIA-0004688	FOIA-0004696						Discussion regarding draft document shared among agency employees and attorneys for consideration and comment during Microsoft's examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH025255		0.7.72.382510	FOIA-0004688	FOIA-0004696						Details about employee's employment status	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about employment status is not outweighed by any public interest in this information
2017-04	Part	MSFOIA_WH025257		0.7.72.382510	FOIA-0004688	FOIA-0004696						Details about employee's employment status	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about employment status is not outweighed by any public interest in this information
2017-04	Part	MSFOIA_WH025289		0.7.72.375308	FOIA-0004674	FOIA-0004674						Discussion regarding draft document shared among agency employees for consideration and comment during Microsoft's examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH025314	MSFOIA_WH025315	0.7.72.419600	FOIA-0004824	FOIA-0004825						Discussion of third-party taxpayer examinations and liabilities	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-04	Part	MSFOIA_WH025376	MSFOIA_WH025389	0.7.72.422930	FOIA-0004837	FOIA-0004850						CSA Buy-In Inventory Report, containing list of active cases of third-party taxpayers and Microsoft, including internal reference numbers, details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH025377		0.7.72.422930	FOIA-0004837	FOIA-0004850						CSA Buy-In Inventory Report, containing list of active cases of third-party taxpayers and Microsoft, including internal reference numbers, details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH025418	MSFOIA_WH025443	0.7.72.423357	FOIA-0004851	FOIA-0004876						Internal report sharing updates on status of ongoing cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope, direction, and strategy of cases in examination and litigation. Comments also describe discussions of tentative agency positions on current tax issues. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH025610	MSFOIA_WH025641	0.7.72.459051.3	FOIA-0005328	FOIA-0005359						Briefing Book on the High-Technology Industry, containing discussion of the issues and decisions to be made with respect to enforcement efforts involving high-technology industry taxpayers, including third-party taxpayers and Microsoft; contains description of discussions regarding decisions to be made with respect to various enforcement efforts; also contains discussion of draft document with respect to examinations of high-technology industry taxpayers, including Microsoft	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH025663	MSFOIA_WH025664	0.7.72.443258	FOIA-0004923	FOIA-0004924						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and legal advice regarding the matters in litigation	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH025665		0.7.72.443272	FOIA-0004925	FOIA-0004934						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and legal advice regarding the matters in litigation	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH025675		0.7.72.443272.1	FOIA-0004935	FOIA-0004935							NO EXEMPTIONS ASSERTED	

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2017-04	Part	MSFOIA_WH025676	MSFOIA_WH025684	0.7.72.443272.2	FOIA-0004936	FOIA-0004945						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and legal advice regarding the matters in litigation	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH025681	MSFOIA_WH025682	0.7.72.443272.2	FOIA-0004936	FOIA-0004945						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and legal advice regarding the matters in litigation	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH025685		0.7.72.443272.2	FOIA-0004936	FOIA-0004945						Photo of new IRS employee	(b)(6) and (b)(7)(C)	Employee's personal privacy interest in not disclosing personal image outweighs public's interest in this information.
2017-04	Part	MSFOIA_WH025686	MSFOIA_WH025699	0.7.72.450039	FOIA-0005032	FOIA-0005045						Communications, Media, and Technology Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRC § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure of information about Microsoft would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH025701	MSFOIA_WH025714	0.7.72.444618.1	FOIA-0004968	FOIA-0004981						Communications, Media, and Technology Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRC § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure of information about Microsoft would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH025716	MSFOIA_WH025722	0.7.72.456786.1	FOIA-0005318	FOIA-0005324						International Briefing Book of IRS Counsel, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH025724	MSFOIA_WH025730	0.7.72.450250.1	FOIA-0005047	FOIA-0005053						International Briefing Book of IRS Counsel, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH025732	MSFOIA_WH025750	0.7.72.468065.1	FOIA-0005535	FOIA-0005553						International Inventory Summary, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH025752	MSFOIA_WH025771	0.7.72.443842.1	FOIA-0004947	FOIA-0004966						International Inventory Summary, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH025773	MSFOIA_WH025793	0.7.72.446570.1	FOIA-0004983	FOIA-0005003						International Inventory Summary, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH025795	MSFOIA_WH025815	0.7.72.437095.1	FOIA-0004900	FOIA-0004920						International Inventory Summary, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH025817	MSFOIA_WH025837	0.7.72.432194.1	FOIA-0004878	FOIA-0004898						International Inventory Summary, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH025839	MSFOIA_WH025859	0.7.72.463681.1	FOIA-0005400	FOIA-0005420						International Inventory Summary, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH025861	MSFOIA_WH025881	0.7.72.447080.1	FOIA-0005009	FOIA-0005029						International Inventory Summary, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH026026	MSFOIA_WH026057	0.7.72.460527.3	FOIA-0005365	FOIA-0005396						Briefing Book on the High-Technology Industry, containing discussion of the issues and decisions to be made with respect to enforcement efforts involving high-technology industry taxpayers, including Microsoft; contains description of discussions regarding decisions to be made with respect to various enforcement efforts; also contains discussion of draft document with respect to examinations of high-technology industry taxpayers, including Microsoft	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH026079		0.7.72.467036	FOIA-0005421	FOIA-0005421						Telephone number of Internal IRS employee	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2017-04	Part	MSFOIA_WH026080	MSFOIA_WH026162	0.7.72.467036.1	FOIA-0005422	FOIA-0005504						Memorandum reporting on status of ongoing examinations and litigation cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation; discussing legal theories and legal advice involved in the above-referenced examinations and litigations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH026164	MSFOIA_WH026293	0.7.72.455865.1	FOIA-0005104	FOIA-0005233						Memorandum reporting on status of ongoing examinations and litigation cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation; discussing legal theories and legal advice involved in the above-referenced examinations and litigations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH026300		0.7.72.448250	FOIA-0005030	FOIA-0005031						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026302	MSFOIA_WH026303	0.7.72.439128	FOIA-0004921	FOIA-0004922						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026304	MSFOIA_WH026305	0.7.72.471428	FOIA-0005556	FOIA-0005557						Discussion among IRS attorneys regarding decisions to be made with respect to the Microsoft examination, including discussion of legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026306		0.7.72.453388	FOIA-0005057	FOIA-0005058						Discussion among IRS attorneys regarding decisions to be made with respect to third-party taxpayer examinations, including discussion of legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency.
2017-04	Part	MSFOIA_WH026308	MSFOIA_WH026351	0.7.72.453388.1	FOIA-0005059	FOIA-0005102						Memorandum reporting on status of ongoing examinations and litigation cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation; discussing legal theories and legal advice involved in the above-referenced examinations and litigations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH026352		0.7.72.479503	FOIA-0005608	FOIA-0005609						Discussion among IRS attorneys regarding decisions to be made with respect to the third-party taxpayer examinations, including discussion of legal issues involved	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency.

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2017-04	Part	MSFOIA_WH026354	MSFOIA_WH026369	0.7.72.479503.1	FOIA-0005610	FOIA-0005625						CC:LB&I:CTM List of active cases of third party taxpayers, including internal reference numbers, details about the tax issues involved in each case; comments and questions regarding same	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-04	Part	MSFOIA_WH026370	MSFOIA_WH026413	0.7.72.479503.2	FOIA-0005626	FOIA-0005669						Internal report on Outbound and Inbound transfer pricing matters, sharing updates on status of ongoing cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope, direction, and strategy of cases in examination and litigation. Comments also describe discussions of tentative agency positions on current tax issues. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH026414	MSFOIA_WH026415	0.7.72.467180	FOIA-0005505	FOIA-0005507						Discussion among IRS employees regarding decisions to be made with respect to third-party taxpayer examinations	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered, or the issues being examined.
2017-04	Part	MSFOIA_WH026417	MSFOIA_WH026434	0.7.72.467180.1	FOIA-0005508	FOIA-0005525						CIC Monitoring Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH026436	MSFOIA_WH026480	0.7.72.473327.1	FOIA-0005559	FOIA-0005603						Internal report on Outbound and Inbound transfer pricing matters, sharing updates on status of ongoing cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope, direction, and strategy of cases in examination and litigation. Comments also describe discussions of tentative agency positions on current tax issues. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH026482	MSFOIA_WH026557	0.7.72.456488.1	FOIA-0005241	FOIA-0005316						Internal report on Outbound and Inbound transfer pricing matters, sharing updates on status of ongoing cases involving third-party taxpayers and Microsoft; discussing decisions involved in the scope, direction, and strategy of cases in examination and litigation. Comments also describe discussions of tentative agency positions on current tax issues. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH026559	MSFOIA_WH026561	0.7.72.479226.1	FOIA-0005605	FOIA-0005607						Area 5 Biweekly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal issues and involvement of counsel in each of the matters under examination or in litigation. Comments also describe consideration of tentative agency positions on current tax issues.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH026623		0.7.72.446768	FOIA-0005004	FOIA-0005005						Internal email discussing internal personnel matters	(b)(6) and (b)(7)(C)	Personal privacy interest in personnel being discussed outweighs the public's interest in this information.
2017-04	Part	MSFOIA_WH026718		0.7.72.467195	FOIA-0005526	FOIA-0005529						Internal discussion among IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026722	MSFOIA_WH026723	0.7.72.479727	FOIA-0005670	FOIA-0005671						Internal discussion among IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also discusses legal advice sought from counsel and tentative course of action regarding receipt of advice from counsel with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026724	MSFOIA_WH026725	0.7.72.451873	FOIA-0005054	FOIA-0005056						Internal discussion between IRS employees and IRS Chief Counsel attorneys with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains requests for legal advice from chief counsel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026724		0.7.72.451873	FOIA-0005054	FOIA-0005056						Discussion of personal matters related to IRS attorney	(b)(6) and (b)(7)(C)	Personal matters of IRS employees whose privacy interests outweigh any public interest in this information
2017-04	Part	MSFOIA_WH026727	MSFOIA_WH026728	0.7.72.471190	FOIA-0005554	FOIA-0005555						Internal discussion among IRS Chief Counsel attorneys with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026727		0.7.72.471190	FOIA-0005554	FOIA-0005555						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information

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2017-04	Part	MSFOIA_WH026730	MSFOIA_WH026735	0.7.72.508103.1	FOIA-0005673	FOIA-0005678						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-04	Part	MSFOIA_WH026738		0.7.72.23157	FOIA-0003725	FOIA-0003725						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH026739	MSFOIA_WH026740	0.7.72.538500	FOIA-0005705	FOIA-0005706						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation and draft document regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination and the draft being discussed. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026741	MSFOIA_WH026744	0.7.72.540328	FOIA-0005720	FOIA-0005723						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026745		0.7.72.540328.1	FOIA-0005724	FOIA-0005724							NO EXEMPTIONS ASSERTED	
2017-04	Part	MSFOIA_WH026746	MSFOIA_WH026750	0.7.72.548570	FOIA-0005734	FOIA-0005738						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026751		0.7.72.548570.1	FOIA-0005739	FOIA-0005739							NO EXEMPTIONS ASSERTED	

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2017-04	Part	MSFOIA_WH026752	MSFOIA_WH026756	0.7.72.540989	FOIA-0005725	FOIA-0005729						Internal discussion among IRS Chief Counsel attorneys with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026757		0.7.72.540989.1	FOIA-0005730	FOIA-0005730							NO EXEMPTIONS ASSERTED	
2017-04	Part	MSFOIA_WH026758	MSFOIA_WH026762	0.7.72.539875	FOIA-0005707	FOIA-0005711						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026763		0.7.72.539875.1	FOIA-0005712	FOIA-0005712							NO EXEMPTIONS ASSERTED	
2017-04	Part	MSFOIA_WH026764	MSFOIA_WH026768	0.7.72.549010	FOIA-0005754	FOIA-0005758						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026769		0.7.72.549010.1	FOIA-0005759	FOIA-0005759							NO EXEMPTIONS ASSERTED	
2017-04	Part	MSFOIA_WH026771		0.7.72.548118	FOIA-0005731	FOIA-0005733						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026771	MSFOIA_WH026772	0.7.72.548118	FOIA-0005731	FOIA-0005733						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information.
2017-04	Part	MSFOIA_WH026773	MSFOIA_WH026778	0.7.72.540142	FOIA-0005713	FOIA-0005718						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-04	Part	MSFOIA_WH026779		0.7.72.540142.1	FOIA-0005719	FOIA-0005719							NO EXEMPTIONS ASSERTED	
2017-04	Part	MSFOIA_WH026780	MSFOIA_WH026785	0.7.72.548897	FOIA-0005747	FOIA-0005752						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026786		0.7.72.548897.1	FOIA-0005753	FOIA-0005753							NO EXEMPTIONS ASSERTED	
2017-04	Part	MSFOIA_WH026787	MSFOIA_WH026792	0.7.72.548883	FOIA-0005740	FOIA-0005745						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026793		0.7.72.548883.1	FOIA-0005746	FOIA-0005746							NO EXEMPTIONS ASSERTED	
2017-04	Part	MSFOIA_WH026794	MSFOIA_WH026795	0.7.72.522798	FOIA-0005694	FOIA-0005695						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH026797	MSFOIA_WH026800	0.7.72.519005	FOIA-0005679	FOIA-0005684						CIC Monitoring Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH026803	MSFOIA_WH026804	0.7.72.519020	FOIA-0005685	FOIA-0005688						CIC Monitoring Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH026807	MSFOIA_WH026809	0.7.72.519286	FOIA-0005689	FOIA-0005693						CIC Monitoring Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-04	Part	MSFOIA_WH026811		0.7.72.523079	FOIA-0005696	FOIA-0005696						Discussion regarding decisions to be made with respect to examinations of third-party taxpayers and Microsoft	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH026813	MSFOIA_WH026814	0.7.72.523079.1	FOIA-0005697	FOIA-0005700						CIC Monitoring Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH026823	MSFOIA_WH026825	0.7.72.529648	FOIA-0005702	FOIA-0005704						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026963	MSFOIA_WH026964	0.7.72.582740	FOIA-0005778	FOIA-0005779						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH026965		0.7.72.573672	FOIA-0005766	FOIA-0005766						Discussion regarding decisions to be made with respect to the examinations of third-party taxpayers and Microsoft	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-04	Part	MSFOIA_WH026968		0.7.72.576419	FOIA-0005768	FOIA-0005768						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-04	Part	MSFOIA_WH026969	MSFOIA_WH026970	0.7.72.560406	FOIA-0005760	FOIA-0005761						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-04	Part	MSFOIA_WH026971		0.7.72.576562	FOIA-0005769	FOIA-0005769						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026972		0.7.72.572674	FOIA-0005765	FOIA-0005765						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026973	MSFOIA_WH026976	0.7.72.579866	FOIA-0005773	FOIA-0005776						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026977		0.7.72.579866.1	FOIA-0005777	FOIA-0005777							NO EXEMPTIONS ASSERTED.	
2017-04	Part	MSFOIA_WH026979	MSFOIA_WH026980	0.7.72.560431	FOIA-0005762	FOIA-0005763						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026980		0.7.72.560431	FOIA-0005762	FOIA-0005763						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information.
2017-04	Part	MSFOIA_WH026981	MSFOIA_WH026982	0.7.72.579688	FOIA-0005770	FOIA-0005772						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-04	Part	MSFOIA_WH026994		0.7.72.585569	FOIA-0005780	FOIA-0005780						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-04	Part	MSFOIA_WH027016		0.7.72.569088	FOIA-0005764	FOIA-0005764						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035356	MSFOIA_WH035357	0.7.72.84690	FOIA-0005808	FOIA-0005809						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035358		0.7.72.84221	FOIA-0005806	FOIA-0005806						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035365		0.7.72.82374	FOIA-0005800	FOIA-0005800						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035375	MSFOIA_WH035377	0.7.72.95271	FOIA-0005810	FOIA-0005812						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035381		0.7.72.84559	FOIA-0005807	FOIA-0005807						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035401	MSFOIA_WH035403	0.7.72.82835	FOIA-0005801	FOIA-0005803						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035402		0.7.72.82835	FOIA-0005801	FOIA-0005803						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information

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2017-05	Part	MSFOIA_WH035438	MSFOIA_WH035439	0.7.72.81686	FOIA-0005792	FOIA-0005793						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035479	MSFOIA_WH035480	0.7.72.83973	FOIA-0005804	FOIA-0005805						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035481		0.7.72.81749	FOIA-0005794	FOIA-0005795						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035483		0.7.72.81877	FOIA-0005796	FOIA-0005799						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035484		0.7.72.81877	FOIA-0005796	FOIA-0005799						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2017-05	Part	MSFOIA_WH035504		0.7.72.96062	FOIA-0005813	FOIA-0005813						Discussion regarding draft report with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the draft being considered. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035504		0.7.72.96062	FOIA-0005813	FOIA-0005813						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-05	Part	MSFOIA_WH035602		0.7.72.22219	FOIA-0005781	FOIA-0005781						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035603		0.7.72.22221	FOIA-0005782	FOIA-0005782						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-05	Part	MSFOIA_WH035604		0.7.72.22222	FOIA-0005783	FOIA-0005783						Internal discussion among IRS Chief Counsel attorneys with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035644		0.7.72.22242	FOIA-0005784	FOIA-0005784						Internal discussion among IRS Chief Counsel attorneys with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought and provided	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035645		0.7.72.22243	FOIA-0005785	FOIA-0005785						Internal discussion among IRS Chief Counsel attorneys with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought and provided	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035646		0.7.72.22244	FOIA-0005786	FOIA-0005786						Internal discussion among IRS Chief Counsel attorneys with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought and provided	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035667		0.7.72.197777	FOIA-0005829	FOIA-0005829						Internal discussion among IRS Chief Counsel attorneys with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought and provided	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035667		0.7.72.197777	FOIA-0005829	FOIA-0005829						Internal discussion among IRS Chief Counsel attorneys with respect to third-party taxpayers' examinations, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought and provided	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examinations at issue. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS

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2017-05	Part	MSFOIA_WH035669	MSFOIA_WH035670	0.7.72.195203.1	FOIA-0005822	FOIA-0005823						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to third-party and Microsoft examinations, including discussion of scope, direction, timing, and strategy of those investigations; email also contains discussion of legal issues for which advice has been sought and provided	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examinations at issue. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035673		0.7.72.197502	FOIA-0005825	FOIA-0005828						Discussion of examination of third-party taxpayer	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-05	Part	MSFOIA_WH035673	MSFOIA_WH035676	0.7.72.197502	FOIA-0005825	FOIA-0005828						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought and provided	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035678		0.7.72.194461	FOIA-0005817	FOIA-0005817						Discussion of decisions involved in year-end goal setting	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy and goals being considered
2017-05	Part	MSFOIA_WH035703		0.7.72.196424	FOIA-0005824	FOIA-0005824						Internal discussion among IRS Chief Counsel attorneys with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought and provided	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035705		0.7.72.194726	FOIA-0005819	FOIA-0005820						Internal discussion among IRS Chief Counsel attorneys with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal issues for which advice has been sought and provided	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035706		0.7.72.144094	FOIA-0005814	FOIA-0005816						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035712	MSFOIA_WH035713	0.7.72.395729	FOIA-0006185	FOIA-0006186						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-05	Part	MSFOIA_WH035723	MSFOIA_WH035724	0.7.72.406693	FOIA-0006286	FOIA-0006288						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035731		0.7.72.396411	FOIA-0006190	FOIA-0006190						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035734	MSFOIA_WH035735	0.7.72.392995	FOIA-0006151	FOIA-0006153						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035734	MSFOIA_WH035735	0.7.72.392995	FOIA-0006151	FOIA-0006153						Discussion of personnel and internal employee hiring matters	(b)(6) and (b)(7)(C)	Personal privacy interest in personnel being discussed outweighs the public's interest in this information.
2017-05	Part	MSFOIA_WH035737		0.7.72.397097	FOIA-0006207	FOIA-0006208						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035739	MSFOIA_WH035740	0.7.72.397455	FOIA-0006216	FOIA-0006218						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035740	MSFOIA_WH035741	0.7.72.397455	FOIA-0006216	FOIA-0006218						Discussion of personnel and internal employee hiring matters	(b)(6) and (b)(7)(C)	Personal privacy interest in personnel being discussed outweighs the public's interest in this information.
2017-05	Part	MSFOIA_WH035760	MSFOIA_WH035761	0.7.72.397205	FOIA-0006209	FOIA-0006210						Teleconference passcode; links to secure internal websites	(b)(7)(E)	Passwords to protect electronic means of communication and secure links constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-05	Part	MSFOIA_WH035762	MSFOIA_WH035763	0.7.72.410767	FOIA-0006291	FOIA-0006293						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035762		0.7.72.410767	FOIA-0006291	FOIA-0006293						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH035763		0.7.72.410767	FOIA-0006291	FOIA-0006293						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-05	Part	MSFOIA_WH035770		0.7.72.393609	FOIA-0006162	FOIA-0006163						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information

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2017-05	Part	MSFOIA_WH035772	MSFOIA_WH035776	0.7.72.393609.1	FOIA-0006164	FOIA-0006168						Business Results of CIC Cases report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-05	Part	MSFOIA_WH035778	MSFOIA_WH035782	0.7.72.399812	FOIA-0006248	FOIA-0006252						Business Results of CIC Cases report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-05	Part	MSFOIA_WH035784	MSFOIA_WH035788	0.7.72.398913.1	FOIA-0006224	FOIA-0006228						Business Results of CIC Cases report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-05	Part	MSFOIA_WH035790	MSFOIA_WH035797	0.7.72.401506.1	FOIA-0006260	FOIA-0006267						CIC Monitoring Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-05	Part	MSFOIA_WH035798	MSFOIA_WH035799	0.7.72.401412	FOIA-0006256	FOIA-0006257						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035801		0.7.72.396788	FOIA-0006203	FOIA-0006204						CIC Monitoring Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-05	Part	MSFOIA_WH035803	MSFOIA_WH035804	0.7.72.396788.1	FOIA-0006205	FOIA-0006206						CIC Monitoring Report, reporting on status of ongoing examination of Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-05	Part	MSFOIA_WH035805	MSFOIA_WH035807	0.7.72.393520	FOIA-0006158	FOIA-0006160						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035809	MSFOIA_WH035811	0.7.72.399117	FOIA-0006229	FOIA-0006231						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035813	MSFOIA_WH035815	0.7.72.392528	FOIA-0006143	FOIA-0006145						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035817		0.7.72.392034	FOIA-0006141	FOIA-0006141						Email discussing meeting between IRS employees and IRS Chief Counsel attorneys and identifying legal issues to be discussed with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035817		0.7.72.392034	FOIA-0006141	FOIA-0006141						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-05	Part	MSFOIA_WH035823		0.7.72.398127	FOIA-0006219	FOIA-0006219						Email discussing meeting between IRS employees and IRS Chief Counsel attorneys and identifying legal issues to be discussed with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035823		0.7.72.398127	FOIA-0006219	FOIA-0006219						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-05	Part	MSFOIA_WH035829	MSFOIA_WH035831	0.7.72.396629	FOIA-0006192	FOIA-0006194						CIC Monitoring Report, reporting on status of ongoing examination of Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-05	Part	MSFOIA_WH035832	MSFOIA_WH035835	0.7.72.396629.1	FOIA-0006195	FOIA-0006198						CIC Monitoring Report, reporting on status of ongoing examination of Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-05	Part	MSFOIA_WH035837	MSFOIA_WH035842	0.7.72.399641.1	FOIA-0006242	FOIA-0006247						CIC Monitoring Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-05	Part	MSFOIA_WH035843		0.7.72.54770	FOIA-0005787	FOIA-0005787						CIC Monitoring Report, reporting on status of ongoing examination of Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-05	Part	MSFOIA_WH035849	MSFOIA_WH035854	0.7.72.403348.1	FOIA-0006278	FOIA-0006283						CIC Monitoring Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-05	Part	MSFOIA_WH035855		0.7.72.392984	FOIA-0006150	FOIA-0006150						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation	(b)(3)/6103(e)(7);(b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035856		0.7.72.395130	FOIA-0006176	FOIA-0006176						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation and discussion of legal issues to be addressed by counsel	(b)(3)/6103(e)(7);(b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035857		0.7.72.409284	FOIA-0006290	FOIA-0006290						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035861	MSFOIA_WH035863	0.7.72.396773	FOIA-0006199	FOIA-0006201						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035872		0.7.72.397307.1	FOIA-0006212	FOIA-0006212								NO EXEMPTIONS ASSERTED

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2017-05	Part	MSFOIA_WH035873	MSFOIA_WH035875	0.7.72.397382	FOIA-0006213	FOIA-0006215						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035873	MSFOIA_WH035874	0.7.72.397382	FOIA-0006213	FOIA-0006215						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH035876	MSFOIA_WH035878	0.7.72.391355	FOIA-0006138	FOIA-0006140						Internal discussion between IRS Chief Counsel attorneys and IRS employees with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation	(b)(3)/6103(e)(7);(b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035879	MSFOIA_WH035881	0.7.72.402029	FOIA-0006268	FOIA-0006271						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035880		0.7.72.402029	FOIA-0006268	FOIA-0006271						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH035883	MSFOIA_WH035886	0.7.72.394552	FOIA-0006172	FOIA-0006175						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035885		0.7.72.394552	FOIA-0006172	FOIA-0006175						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH035890	MSFOIA_WH035891	0.7.72.392659	FOIA-0006147	FOIA-0006148						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035894	MSFOIA_WH035897	0.7.72.395560.1	FOIA-0006180	FOIA-0006183						CIC Business Results Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-05	Part	MSFOIA_WH035901	MSFOIA_WH035903	0.7.72.399398	FOIA-0006233	FOIA-0006235						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035911		0.7.72.399398.5	FOIA-0006240	FOIA-0006240							NO EXEMPTIONS ASSERTED	

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2017-05	Part	MSFOIA_WH035912		0.7.72.395680	FOIA-0006184	FOIA-0006184						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035913	MSFOIA_WH035914	0.7.72.402177	FOIA-0006272	FOIA-0006273						Discussion regarding decisions to be made with respect to the Microsoft examination and third-party taxpayers	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035913		0.7.72.402177	FOIA-0006272	FOIA-0006273						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH035919	MSFOIA_WH035920	0.7.72.405353	FOIA-0006284	FOIA-0006285						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys for purpose of securing/providing legal advice	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH035919		0.7.72.405353	FOIA-0006284	FOIA-0006285						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2017-05	Part	MSFOIA_WH035921		0.7.72.393302	FOIA-0006155	FOIA-0006155						Communication with contractor for expert services regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035922		0.7.72.394441	FOIA-0006170	FOIA-0006171						Communication with contractor for expert services regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035924	MSFOIA_WH035925	0.7.72.398194	FOIA-0006221	FOIA-0006222						Communication with contractor for expert services regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH035962	MSFOIA_WH035966	0.7.72.236053.1	FOIA-0005966	FOIA-0005970						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.

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2017-05	Part	MSFOIA_WH035967		0.7.72.221676	FOIA-0005854	FOIA-0005855						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-05	Part	MSFOIA_WH035969	MSFOIA_WH035973	0.7.72.221676.1	FOIA-0005856	FOIA-0005860						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH035974		0.7.72.235927	FOIA-0005958	FOIA-0005959						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-05	Part	MSFOIA_WH035976	MSFOIA_WH035980	0.7.72.235927.1	FOIA-0005960	FOIA-0005964						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH035981	MSFOIA_WH035984	0.7.72.235624	FOIA-0005945	FOIA-0005948						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH035986	MSFOIA_WH035989	0.7.72.221191.1	FOIA-0005850	FOIA-0005853						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH035990		0.7.72.242321	FOIA-0005985	FOIA-0005985						Discussion of decisions involved in approach to examination of certain types of cases involving certain types of transactions	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined.
2017-05	Part	MSFOIA_WH035993	MSFOIA_WH036007	0.7.72.242321.2	FOIA-0005987	FOIA-0006001						Identification of third-party taxpayer examinations and Microsoft examination and discussion of decisions involved in certain types of cases involving certain types of transactions and tax issues	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined.

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2017-05	Part	MSFOIA_WH036009	MSFOIA_WH036011	0.7.72.237923.1	FOIA-0005974	FOIA-0005976						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH036012		0.7.72.244047	FOIA-0006009	FOIA-0006009						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-05	Part	MSFOIA_WH036013	MSFOIA_WH036015	0.7.72.244047.1	FOIA-0006010	FOIA-0006012						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH036017	MSFOIA_WH036019	0.7.72.235739.1	FOIA-0005950	FOIA-0005952						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH036031		0.7.72.255209	FOIA-0006048	FOIA-0006049						Discussion of decisions to be made about draft briefing document	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined.
2017-05	Part	MSFOIA_WH036032		0.7.72.255209	FOIA-0006048	FOIA-0006049						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH036311		0.7.72.237913	FOIA-0005971	FOIA-0005972						Discussion of decisions to be made about section 482 cost sharing cases, including Microsoft examination, and identification of third-party taxpayer examinations with respect to 482 cost sharing cases	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined.
2017-05	Part	MSFOIA_WH036314	MSFOIA_WH036347	0.7.72.224824.1	FOIA-0005862	FOIA-0005895						Briefing Book on the High-Technology Industry, containing discussion of the issues and decisions to be made with respect to enforcement efforts involving high-technology industry taxpayers, including Microsoft; contains description of discussions regarding decisions to be made with respect to various enforcement efforts; also contains discussion of draft document with respect to examinations of high-technology industry taxpayers, including Microsoft	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-05	Part	MSFOIA_WH036439	MSFOIA_WH036442	0.7.72.252023.1	FOIA-0006038	FOIA-0006041						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH036443	MSFOIA_WH036446	0.7.72.240458	FOIA-0005979	FOIA-0005982						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH036447		0.7.72.247702	FOIA-0006030	FOIA-0006030						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-05	Part	MSFOIA_WH036448	MSFOIA_WH036451	0.7.72.247702.1	FOIA-0006031	FOIA-0006034						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH036453	MSFOIA_WH036457	0.7.72.254972.1	FOIA-0006043	FOIA-0006047						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH036458	MSFOIA_WH036459	0.7.72.232154	FOIA-0005923	FOIA-0005924						Discussion regarding decisions to be made with respect to the Microsoft examination and third-party taxpayers	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-05	Part	MSFOIA_WH036460	MSFOIA_WH036462	0.7.72.244995	FOIA-0006026	FOIA-0006029						Discussion regarding decisions to be made with respect to the Microsoft examination and third-party taxpayers	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036464	MSFOIA_WH036467	0.7.72.229654	FOIA-0005907	FOIA-0005910						Discussion regarding decisions to be made with respect to the Microsoft examination and third-party taxpayers	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036468	MSFOIA_WH036471	0.7.72.229698	FOIA-0005911	FOIA-0005914						Discussion regarding decisions to be made with respect to the Microsoft examination and third-party taxpayers	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036472	MSFOIA_WH036476	0.7.72.235861	FOIA-0005953	FOIA-0005957						Discussion regarding decisions to be made with respect to the Microsoft examination and third-party taxpayers	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036489		0.7.72.226019	FOIA-0005897	FOIA-0005897						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH036490	MSFOIA_WH036491	0.7.72.243756	FOIA-0006007	FOIA-0006008						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-05	Part	MSFOIA_WH036494	MSFOIA_WH036495	0.7.72.235557	FOIA-0005935	FOIA-0005936						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys for the purpose of securing/providing legal advice	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH036498	MSFOIA_WH036500	0.7.72.218658	FOIA-0005840	FOIA-0005842						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH036499		0.7.72.218658	FOIA-0005840	FOIA-0005842						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH036501	MSFOIA_WH036504	0.7.72.244847	FOIA-0006022	FOIA-0006025						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH036502		0.7.72.244847	FOIA-0006022	FOIA-0006025						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH036501		0.7.72.244847	FOIA-0006022	FOIA-0006025						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-05	Part	MSFOIA_WH036505	MSFOIA_WH036507	0.7.72.227713	FOIA-0005904	FOIA-0005906						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH036506		0.7.72.227713	FOIA-0005904	FOIA-0005906						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH036508	MSFOIA_WH036510	0.7.72.244658	FOIA-0006019	FOIA-0006021						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH036509		0.7.72.244658	FOIA-0006019	FOIA-0006021						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH036511		0.7.72.244605	FOIA-0006013	FOIA-0006013						Discussion regarding decisions to be made regarding draft High Tech Monthly Report	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination.
2017-05	Part	MSFOIA_WH036511		0.7.72.244605	FOIA-0006013	FOIA-0006013						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information

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2017-05	Part	MSFOIA_WH036512	MSFOIA_WH036516	0.7.72.244605.1	FOIA-0006014	FOIA-0006018						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH036517		0.7.72.220328	FOIA-0005843	FOIA-0005843						Discussion regarding decisions to be made regarding draft High Tech Monthly Report	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination.
2017-05	Part	MSFOIA_WH036517		0.7.72.220328	FOIA-0005843	FOIA-0005843						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH036518	MSFOIA_WH036522	0.7.72.220328.1	FOIA-0005844	FOIA-0005848						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH036530	MSFOIA_WH036534	0.7.72.226103.1	FOIA-0005899	FOIA-0005903						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH036539	MSFOIA_WH036543	0.7.72.232063	FOIA-0005918	FOIA-0005922						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH036545	MSFOIA_WH036549	0.7.72.213782.1	FOIA-0005833	FOIA-0005837						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.

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2017-05	Part	MSFOIA_WH036551	MSFOIA_WH036556	0.7.72.235581.1	FOIA-0005939	FOIA-0005944						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH036558	MSFOIA_WH036563	0.7.72.234776.1	FOIA-0005927	FOIA-0005932						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH036569		0.7.72.233989	FOIA-0005925	FOIA-0005925						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036570	MSFOIA_WH036571	0.7.72.241939	FOIA-0005983	FOIA-0005984						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH036572		0.7.72.229840	FOIA-0005915	FOIA-0005915						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036573		0.7.72.214766	FOIA-0005838	FOIA-0005839						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036575	MSFOIA_WH036577	0.7.72.267227	FOIA-0006063	FOIA-0006065						Monthly report on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft, discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers, and advice requested from/provided by IRS Chief counsel	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.

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2017-05	Part	MSFOIA_WH036599		0.7.72.263925	FOIA-0006051	FOIA-0006051						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036632		0.7.72.264102	FOIA-0006053	FOIA-0006054						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-05	Part	MSFOIA_WH036632	MSFOIA_WH036633	0.7.72.264102	FOIA-0006053	FOIA-0006054						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036635		0.7.72.265102	FOIA-0006058	FOIA-0006058						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036636		0.7.72.264844	FOIA-0006056	FOIA-0006057						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH036639	MSFOIA_WH036640	0.7.72.267270	FOIA-0006066	FOIA-0006067						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036641		0.7.72.267019	FOIA-0006062	FOIA-0006062						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036642		0.7.72.264229	FOIA-0006055	FOIA-0006055						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-05	Part	MSFOIA_WH036643		0.7.72.264019	FOIA-0006052	FOIA-0006052						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH036644		0.7.72.272526	FOIA-0006068	FOIA-0006068						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036645		0.7.72.272526.1	FOIA-0006069	FOIA-0006069						Discussion regarding decisions to be made with respect to the Microsoft examination and third-party taxpayer examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036645		0.7.72.272526.1	FOIA-0006069	FOIA-0006069						Discussion of internal employee timekeeping matters	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personnel matters is not outweighed by any public interest in this information.
2017-05	Part	MSFOIA_WH036647		0.7.72.321340	FOIA-0006073	FOIA-0006073						Identification of third-party taxpayer	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-05	Part	MSFOIA_WH036648		0.7.72.283042	FOIA-0006071	FOIA-0006071						Identification of third-party taxpayer	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-05	Part	MSFOIA_WH036649		0.7.72.296981	FOIA-0006072	FOIA-0006072						Identification of third-party taxpayer	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-05	Part	MSFOIA_WH036679	MSFOIA_WH036681	0.7.72.368418	FOIA-0006087	FOIA-0006089						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036683	MSFOIA_WH036685	0.7.72.376648	FOIA-0006115	FOIA-0006118						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036686		0.7.72.373104	FOIA-0006099	FOIA-0006099						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036707		0.7.72.380501	FOIA-0006122	FOIA-0006123						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.

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2017-05	Part	MSFOIA_WH036707	MSFOIA_WH036708	0.7.72.380501	FOIA-0006122	FOIA-0006123						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036709		0.7.72.367871	FOIA-0006086	FOIA-0006086						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036710	MSFOIA_WH036711	0.7.72.364416	FOIA-0006081	FOIA-0006082						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036710		0.7.72.364416	FOIA-0006081	FOIA-0006082						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH036712		0.7.72.384684	FOIA-0006131	FOIA-0006132						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036712	MSFOIA_WH036712	0.7.72.384684	FOIA-0006131	FOIA-0006132						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH036714	MSFOIA_WH036716	0.7.72.362471	FOIA-0006074	FOIA-0006076						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036715		0.7.72.362471	FOIA-0006074	FOIA-0006076						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH036717	MSFOIA_WH036719	0.7.72.383562	FOIA-0006128	FOIA-0006130						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036718		0.7.72.383562	FOIA-0006128	FOIA-0006130						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH036720		0.7.72.365308	FOIA-0006083	FOIA-0006083						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-05	Part	MSFOIA_WH036721		0.7.72.371689	FOIA-0006091	FOIA-0006092						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036724		0.7.72.380875	FOIA-0006124	FOIA-0006124							NO EXEMPTIONS ASSERTED	
2017-05	Part	MSFOIA_WH036725		0.7.72.380875.1	FOIA-0006125	FOIA-0006127						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036728		0.7.72.373876	FOIA-0006101	FOIA-0006102						Discussion of employee personnel matters	(b)(6) and (b)(7)(C)	Personal privacy interest in personnel being discussed outweighs the public's interest in this information.
2017-05	Part	MSFOIA_WH036735		0.7.72.364297	FOIA-0006079	FOIA-0006080						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036737	MSFOIA_WH036739	0.7.72.372717	FOIA-0006096	FOIA-0006098						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036738		0.7.72.372717	FOIA-0006096	FOIA-0006098						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH036740		0.7.72.369034	FOIA-0006090	FOIA-0006090						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036741		0.7.72.379477	FOIA-0006121	FOIA-0006121						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036742		0.7.72.374516	FOIA-0006109	FOIA-0006109						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036743		0.7.72.377502	FOIA-0006119	FOIA-0006120						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-05	Part	MSFOIA_WH036745	MSFOIA_WH036746	0.7.72.364237	FOIA-0006077	FOIA-0006078						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036772		0.7.72.386938	FOIA-0006133	FOIA-0006133						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036778		0.7.72.367184	FOIA-0006084	FOIA-0006084						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036808	MSFOIA_WH036810	0.7.72.374644	FOIA-0006110	FOIA-0006112						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036808	MSFOIA_WH036809	0.7.72.374644	FOIA-0006110	FOIA-0006112						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH036811	MSFOIA_WH036813	0.7.72.371829	FOIA-0006093	FOIA-0006095						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036814	MSFOIA_WH036816	0.7.72.374510	FOIA-0006104	FOIA-0006107						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036815	MSFOIA_WH036816	0.7.72.374510	FOIA-0006104	FOIA-0006107						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH036819		0.7.72.375432	FOIA-0006113	FOIA-0006113						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-05	Part	MSFOIA_WH036836	MSFOIA_WH036842	0.7.72.468940.1	FOIA-0006361	FOIA-0006375						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRC § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered, or the issues being examined. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure of information about Microsoft would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036852	MSFOIA_WH036866	0.7.72.451241.1	FOIA-0006327	FOIA-0006341						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRC § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered, or the issues being examined. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure of information about Microsoft would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036936	MSFOIA_WH036942	0.7.72.438395.1	FOIA-0006304	FOIA-0006310						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRC § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered, or the issues being examined. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure of information about Microsoft would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036944	MSFOIA_WH036950	0.7.72.460560.1	FOIA-0006343	FOIA-0006349						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRC § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered, or the issues being examined. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure of information about Microsoft would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH036952	MSFOIA_WH036961	0.7.72.449531.1	FOIA-0006316	FOIA-0006325						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRC § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered, or the issues being examined. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure of information about Microsoft would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-05	Part	MSFOIA_WH036962		0.7.72.434811	FOIA-0006296	FOIA-0006297						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH036964	MSFOIA_WH036965	0.7.72.433834	FOIA-0006294	FOIA-0006295						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH036964		0.7.72.433834	FOIA-0006294	FOIA-0006295						Phone number and access code for internal IRS teleconference line.	(b)(7)(E)	Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-05	Part	MSFOIA_WH036966	MSFOIA_WH036967	0.7.72.440525	FOIA-0006313	FOIA-0006314						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH036967		0.7.72.440525	FOIA-0006313	FOIA-0006314						Phone number and access code for internal IRS teleconference line.	(b)(7)(E)	Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-05	Part	MSFOIA_WH036976	MSFOIA_WH036980	0.7.72.466129.4	FOIA-0006354	FOIA-0006358						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-05	Part	MSFOIA_WH036983		0.7.72.439304	FOIA-0006311	FOIA-0006311						Discussion of decisions involved in year-end goal setting	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy and goals being considered
2017-05	Part	MSFOIA_WH036993	MSFOIA_WH036996	0.7.72.435581.1	FOIA-0006299	FOIA-0006302						High Technology Industry monthly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.

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2017-05	Part	MSFOIA_WH037008		0.7.72.502146	FOIA-0006377	FOIA-0006377						Discussion of decisions involved in approach to examination of certain types of cases involving certain types of transactions	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined.
2017-05	Part	MSFOIA_WH037011	MSFOIA_WH037025	0.7.72.502146.2	FOIA-0006379	FOIA-0006393						Identification of third-party taxpayer examinations and Microsoft examination and discussion of decisions involved in certain types of cases involving certain types of transactions and tax issues	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined.
2017-05	Part	MSFOIA_WH037026		0.7.72.498180	FOIA-0006376	FOIA-0006376						Discussion of decisions to be made about section 482 cost sharing cases, and identification of Microsoft and third party taxpayer examinations with respect to 482 cost sharing cases	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined.
2017-05	Part	MSFOIA_WH037028	MSFOIA_WH037032	0.7.72.524721.1	FOIA-0006395	FOIA-0006399						CIC Monitoring Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-05	Part	MSFOIA_WH037033	MSFOIA_WH037034	0.7.72.569209	FOIA-0006440	FOIA-0006441						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037050	MSFOIA_WH037052	0.7.72.565094	FOIA-0006429	FOIA-0006431						Discussion of personnel and internal employee hiring matters	(b)(6) and (b)(7)(C)	Personal privacy interest in personnel being discussed outweighs the public's interest in this information.
2017-05	Part	MSFOIA_WH037050		0.7.72.565094	FOIA-0006429	FOIA-0006431						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037053	MSFOIA_WH037055	0.7.72.562328	FOIA-0006417	FOIA-0006419						Discussion of personnel and internal employee hiring matters	(b)(6) and (b)(7)(C)	Personal privacy interest in personnel being discussed outweighs the public's interest in this information.
2017-05	Part	MSFOIA_WH037053		0.7.72.562328	FOIA-0006417	FOIA-0006419						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037059	MSFOIA_WH037062	0.7.72.561501	FOIA-0006409	FOIA-0006412						Discussion of personnel and internal employee hiring matters	(b)(6) and (b)(7)(C)	Personal privacy interest in personnel being discussed outweighs the public's interest in this information.
2017-05	Part	MSFOIA_WH037059	MSFOIA_WH037060	0.7.72.561501	FOIA-0006409	FOIA-0006412						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-05	Part	MSFOIA_WH037063		0.7.72.586683	FOIA-0006506	FOIA-0006508						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037064		0.7.72.586683	FOIA-0006506	FOIA-0006508						Discussion of personnel and internal employee hiring matters	(b)(6) and (b)(7)(C)	Personal privacy interest in personnel being discussed outweighs the public's interest in this information.
2017-05	Part	MSFOIA_WH037066		0.7.72.563131	FOIA-0006423	FOIA-0006425						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037067	MSFOIA_WH037068	0.7.72.563131	FOIA-0006423	FOIA-0006425						Discussion of personnel and internal employee hiring matters	(b)(6) and (b)(7)(C)	Personal privacy interest in personnel being discussed outweighs the public's interest in this information.
2017-05	Part	MSFOIA_WH037069	MSFOIA_WH037070	0.7.72.572741	FOIA-0006452	FOIA-0006455						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037069	MSFOIA_WH037071	0.7.72.572741	FOIA-0006452	FOIA-0006455						Discussion of personnel and internal employee hiring matters; details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Personal privacy interest in personnel being discussed outweighs the public's interest in this information. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH037073	MSFOIA_WH037074	0.7.72.576581	FOIA-0006474	FOIA-0006475						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037074		0.7.72.576581	FOIA-0006474	FOIA-0006475						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-05	Part	MSFOIA_WH037076		0.7.72.573594	FOIA-0006458	FOIA-0006458						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037087	MSFOIA_WH037088	0.7.72.560296	FOIA-0006402	FOIA-0006404						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037087		0.7.72.560296	FOIA-0006402	FOIA-0006404						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH037088		0.7.72.560296	FOIA-0006402	FOIA-0006404						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.

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2017-05	Part	MSFOIA_WH037112		0.7.72.568042	FOIA-0006438	FOIA-0006438						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037113		0.7.72.583637	FOIA-0006494	FOIA-0006494						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037114		0.7.72.561193	FOIA-0006406	FOIA-0006406						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037122		0.7.72.587469	FOIA-0006509	FOIA-0006509						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037123	MSFOIA_WH037124	0.7.72.563420	FOIA-0006427	FOIA-0006428						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037123		0.7.72.563420	FOIA-0006427	FOIA-0006428						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-05	Part	MSFOIA_WH037125		0.7.72.587503	FOIA-0006510	FOIA-0006510						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037126		0.7.72.586408	FOIA-0006501	FOIA-0006501						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037131	MSFOIA_WH037132	0.7.72.582253	FOIA-0006489	FOIA-0006490						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-05	Part	MSFOIA_WH037160		0.7.72.573597	FOIA-0006460	FOIA-0006460						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037161	MSFOIA_WH037162	0.7.72.572003	FOIA-0006450	FOIA-0006451						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037163	MSFOIA_WH037164	0.7.72.561257	FOIA-0006407	FOIA-0006408						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037165	MSFOIA_WH037166	0.7.72.579992	FOIA-0006483	FOIA-0006484						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037167		0.7.72.567979	FOIA-0006437	FOIA-0006437						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037168	MSFOIA_WH037169	0.7.72.573967	FOIA-0006462	FOIA-0006463						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037170		0.7.72.560404	FOIA-0006405	FOIA-0006405						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037211		0.7.72.570114	FOIA-0006445	FOIA-0006447						Discussion regarding decisions to be made with respect to audit strategies related to specific international tax matters	(b)(5)/Deliberative Process Privilege; (b)(7)(E)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to audit strategies being considered. Disclosure would harm IRS law enforcement efforts by revealing technique and procedures used to track and monitor tax investigations.
2017-05	Part	MSFOIA_WH037222		0.7.72.568838	FOIA-0006439	FOIA-0006439						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-05	Part	MSFOIA_WH037224	MSFOIA_WH037227	0.7.72.575042	FOIA-0006464	FOIA-0006467						Internal discussion between IRS employees and IRS Chief Counsel attorneys with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains requests for, and receipt of, legal advice from Chief Counsel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-05	Part	MSFOIA_WH037224		0.7.72.575042	FOIA-0006464	FOIA-0006467						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-05	Part	MSFOIA_WH037232		0.7.72.583693	FOIA-0006495	FOIA-0006495						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH037234		0.7.72.586437	FOIA-0006503	FOIA-0006503						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-05	Part	MSFOIA_WH037235	MSFOIA_WH037236	0.7.72.569260	FOIA-0006442	FOIA-0006444						Discussion regarding decisions to be made with respect to the Microsoft examination; also contains discussion of internal law enforcement procedures	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Disclosure would harm IRS law enforcement efforts by revealing technique and procedures used to track, monitor, and conduct tax investigations.
2017-05	Part	MSFOIA_WH037243		0.7.72.563140	FOIA-0006426	FOIA-0006426						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037277		0.7.72.565931	FOIA-0006434	FOIA-0006434						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037280	MSFOIA_WH037281	0.7.72.579430	FOIA-0006481	FOIA-0006482						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037282		0.7.72.560112	FOIA-0006400	FOIA-0006401						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037284	MSFOIA_WH037285	0.7.72.571679	FOIA-0006448	FOIA-0006449						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-05	Part	MSFOIA_WH037286	MSFOIA_WH037288	0.7.72.576566	FOIA-0006471	FOIA-0006473						Identification of third-party taxpayer enforcement matter	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-05	Part	MSFOIA_WH037289	MSFOIA_WH037291	0.7.72.562555	FOIA-0006420	FOIA-0006422						Identification of third-party taxpayer enforcement matter	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-05	Part	MSFOIA_WH037289		0.7.72.562555	FOIA-0006420	FOIA-0006422						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037289		0.7.72.562555	FOIA-0006420	FOIA-0006422						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH037296		0.7.72.562225	FOIA-0006413	FOIA-0006416						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH037297	MSFOIA_WH037299	0.7.72.562225	FOIA-0006413	FOIA-0006416						Identification of third-party taxpayer enforcement matter	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-05	Part	MSFOIA_WH037297		0.7.72.562225	FOIA-0006413	FOIA-0006416						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037300		0.7.72.583632	FOIA-0006493	FOIA-0006493						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037301	MSFOIA_WH037302	0.7.72.580689	FOIA-0006485	FOIA-0006486						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037301		0.7.72.580689	FOIA-0006485	FOIA-0006486						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH037666		0.7.72.587652	FOIA-0006511	FOIA-0006511						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037666		0.7.72.587652	FOIA-0006511	FOIA-0006511						File passcode	(b)(7)(E)	Passwords to protect electronic files constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access confidential files created for law enforcement purposes.
2017-05	Part	MSFOIA_WH037667		0.7.72.573718	FOIA-0006461	FOIA-0006461						Status update on ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-05	Part	MSFOIA_WH037668	MSFOIA_WH037669	0.7.72.580782	FOIA-0006487	FOIA-0006488						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037670	MSFOIA_WH037671	0.7.72.572909	FOIA-0006456	FOIA-0006457						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037672	MSFOIA_WH037673	0.7.72.565095	FOIA-0006432	FOIA-0006433						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037672		0.7.72.565095	FOIA-0006432	FOIA-0006433						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH037674	MSFOIA_WH037675	0.7.72.586586	FOIA-0006504	FOIA-0006505						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037711		0.7.72.584567	FOIA-0006496	FOIA-0006496						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037746	MSFOIA_WH037747	0.7.72.576702	FOIA-0006477	FOIA-0006478						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037748	MSFOIA_WH037749	0.7.72.583372	FOIA-0006491	FOIA-0006492						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH037748		0.7.72.583372	FOIA-0006491	FOIA-0006492						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-05	Part	MSFOIA_WH037750		0.7.72.577492	FOIA-0006479	FOIA-0006479						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-05	Part	MSFOIA_WH037751		0.7.72.575590	FOIA-0006468	FOIA-0006469						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH038304		0.7.72.391265	FOIA-0006135	FOIA-0006136						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-05	Part	MSFOIA_WH038304	MSFOIA_WH038305	0.7.72.391265	FOIA-0006135	FOIA-0006136						Teleconference passcode; links to secure internal websites	(b)(7)(E)	Passwords to protect electronic means of communication and secure links constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-06	Part	MSFOIA_WH029383		0.7.72.95620	6931	6931						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-06	Part	MSFOIA_WH029384		0.7.72.95474	6930	6930						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects facts provided to attorneys for the purpose of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-06	Part	MSFOIA_WH029385	MSFOIA_WH029386	0.7.72.81772	6901	6902						Discussion involving contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029387		0.7.72.81801	6903	6903						Discussion involving contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029388		0.7.72.81747	6900	6900						Discussion involving contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029391	MSFOIA_WH029394	0.7.72.81642	6894	6898						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects facts provided to attorneys for the purpose of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.

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2017-06	Part	MSFOIA_WH029420	MSFOIA_WH029421	0.7.72.96172	6935	6936						Discussion involving contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029422		0.7.72.96147	6934	6934						Discussion involving contractor regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects facts provided to attorneys for the purpose of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-06	Part	MSFOIA_WH029423	MSFOIA_WH029424	0.7.72.95684	6932	6933						Discussion involving contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029424		0.7.72.95684	6932	6933						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH029448	MSFOIA_WH029449	0.7.72.81811	6904	6906						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029451		0.7.72.81734	6899	6899						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029547		0.7.72.81817	6907	6908						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029547		0.7.72.81817	6907	6908						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-06	Part	MSFOIA_WH029549	MSFOIA_WH029551	0.7.72.82362	6912	6914						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH029552	MSFOIA_WH029553	0.7.72.95458	6928	6929						Meeting agenda items listing issues being addressed and decisions to be made with respect to the Microsoft examination, including specific topics to be the subject of upcoming deliberations.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029554	MSFOIA_WH029555	0.7.72.84426	6920	6921						Discussion involving contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029556		0.7.72.81610	6893	6893						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029573	MSFOIA_WH029575	0.7.72.81830	6909	6911						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029578	MSFOIA_WH029580	0.7.72.84317	6915	6918						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029580		0.7.72.84317	6915	6918						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH029582	MSFOIA_WH029585	0.7.72.84489	6922	6925						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029586	MSFOIA_WH029587	0.7.72.84552	6926	6927						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects facts provided to attorneys for the purpose of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-06	Part	MSFOIA_WH029588		0.7.72.84333	6919	6919						Comments within Examination Plan Issue Leadsheet indicating decisions about the scope and focus of the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH029589	MSFOIA_WH029590	0.7.72.22246	6870	6871						Comments in the body of internal emails between IRS and IRS attorneys regarding discussions of the possible scope, strategy, and direction of the Microsoft examination, including the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029591	MSFOIA_WH029592	0.7.72.22247	6872	6873						Comments in the body of internal emails between IRS and IRS attorneys regarding discussions of the possible scope, strategy, and direction of the Microsoft examination, including the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029593	MSFOIA_WH029594	0.7.72.22248	6874	6875						Comments in the body of internal emails between IRS and IRS attorneys regarding communications by the Exam Team about the possible scope, strategy, and direction of the Microsoft examination for the purpose of soliciting legal advice and including the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029595	MSFOIA_WH029596	0.7.72.22249	6876	6877						Comments in the body of internal emails between IRS and IRS attorneys regarding discussions of the possible scope, strategy, and direction of the Microsoft examination, including the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029597		0.7.72.22251	6878	6878						Subject line, name of attachment to, and comments in the body of internal emails between IRS and IRS attorneys containing the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency and related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029598		0.7.72.22253	6881	6881						Subject line, name of attachment to, and comments in the body of internal email between IRS attorneys containing discussions regarding legal questions addressed during the course of providing advice to the client agency and related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH029604	MSFOIA_WH029605	0.7.72.22252	6879	6880						Comments in the body of internal emails between IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Includes the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029606		0.7.72.22257	6886	6886						Subject line and comments in the body of an internal email and the file name of an attachment between IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Includes the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029614		0.7.72.22255	6883	6883						Subject line and comments in the body of an internal email and the file name of an attachment between IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Includes the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029615	MSFOIA_WH029616	0.7.72.22256	6884	6885						Subject line and comments in the body of an internal email and the file name of an attachment between IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Includes the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029617		0.7.72.22262	6888	6888						Comments in the body of internal emails among IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination and comments on the progress of the investigation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029618		0.7.72.22263	6889	6889						Comments in the body of internal emails between IRS and IRS attorneys regarding meeting agenda items regarding decisions to be made with respect to the Microsoft examination, including specific topics to be the subject of upcoming deliberations.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029700		0.7.72.197903	6956	6957						Comments in the body of internal email between IRS and IRS attorneys providing minutes to meeting regarding decisions to be made with respect to the Microsoft examination, including examination procedural and strategic decisions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH029702		0.7.72.197862	6955	6955						Comments in the body of internal email between IRS attorneys discussing decisions to be made with respect to the Microsoft examination and commenting on the progress of the investigation. Includes the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029704	MSFOIA_WH029715	0.7.72.199288.1	6959	6972						IRS attorney's case notes regarding the case history of non-Microsoft taxpayers. Details attorney's thoughts and impressions about the case and possible IRS strategies.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Document was prepared for case on the Tax Court calendar.
2017-06	Part	MSFOIA_WH029718		0.7.72.195141	6951	6951						Comments in the body of internal email between IRS attorneys regarding discussions of decisions to be made with respect to the examination of a non-Microsoft taxpayer, including attorney's thoughts and impressions about the case and possible IRS strategies.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege, and Work Product Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Document was prepared for case on the Tax Court calendar.
2017-06	Part	MSFOIA_WH029720	MSFOIA_WH029721	0.7.72.195287.1	6953	6954						Comments in the body of an internal IRS and IRS attorney report providing to decision-makers status updates and notes about decisions to be made with respect to the examinations of non-Microsoft taxpayers, including comments about the scope and direction of the investigations and related procedural and administrative constraints and objectives. Includes the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS.
2017-06	Part	MSFOIA_WH029722		0.7.72.194440	6950	6950						Comments in the body of an internal email between IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Includes the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Document was prepared for case on the Tax Court calendar. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into the third party taxpayers' potential liability.
2017-06	Part	MSFOIA_WH029722		0.7.72.194440	6950	6950						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.

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2017-06	Part	MSFOIA_WH029723	MSFOIA_WH029724	0.7.72.206681	6973	6974						Comments in the body of an internal IRS and IRS attorney report providing to decision-makers status updates and notes about decisions to be made with respect to the examinations of Microsoft and non-Microsoft taxpayers, including comments about the scope and direction of the investigations and related procedural and administrative constraints and objectives. Includes the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH029725		0.7.72.116857	6940	6940						Comments in the body of internal IRS email regarding discussions of decisions to be made with respect to the examinations of non-Microsoft taxpayers, including comments about the scope and direction of the investigations and related procedural and administrative constraints and objectives.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-06	Part	MSFOIA_WH029727		0.7.72.116857.1	6941	6944						Comments in the body of internal IRS report regarding status updates and notes about decisions to be made with respect to the Microsoft examination, including comments about the scope and direction of the investigation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029727	MSFOIA_WH029729	0.7.72.116857.1	6941	6944						Comments in the body of internal IRS report regarding status updates and notes about decisions to be made with respect to the examinations of non-Microsoft taxpayers, including comments about the scope and direction of the investigations and related procedural and administrative constraints and objectives.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-06	Part	MSFOIA_WH029730	MSFOIA_WH029732	0.7.72.107338	6937	6939						Comments in the body of an internal IRS and IRS attorney report providing to decision-makers status updates and notes about decisions to be made with respect to the examinations of Microsoft and non-Microsoft taxpayers, including comments about the scope and direction of the investigations and related procedural and administrative constraints and objectives. Includes the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH029733	MSFOIA_WH029734	0.7.72.118242	6945	6946						Comments in the body of internal IRS emails regarding meeting summaries concerning status updates and notes about decisions to be made with respect to the examinations of non-Microsoft taxpayers, including comments about the scope and direction of the investigations and related procedural and administrative constraints and objectives.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.

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2017-06	Part	MSFOIA_WH029735		0.7.72.118242.1	6947	6947						Internal IRS spreadsheet detailing "Potential Unagreed Issues" in the Microsoft examination, including comments about the scope and direction of the investigation. Contains a list of issues with comments that indicate the scope and direction of the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029736	MSFOIA_WH029737	0.7.72.407407	7588	7589						Comments in the body of internal email between IRS exam team and IRS attorney discussing decisions to be made with respect to the Microsoft examination. Comments refer to the progress of the investigation and reflect the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029738	MSFOIA_WH029739	0.7.72.401766	7579	7580						Subject line and comments in the body of internal IRS emails containing communications with IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Comments refer to the progress of the investigation and reflect the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029740	MSFOIA_WH029741	0.7.72.396334	7549	7550						Comments in the body of internal emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Comments refer to the progress of the investigation and contain issues raised for the purpose of obtaining legal advice. Includes the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029742	MSFOIA_WH029743	0.7.72.406857	7585	7586						Comments in the body of internal IRS emails regarding decisions to be made with respect to the Microsoft examination, including comments about the scope and direction of the investigation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029743		0.7.72.406857	7585	7586						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH029745		0.7.72.399898	7562	7562						Comments in the body of internal IRS email organizing a meeting to discuss decisions to be made with respect to the Microsoft examination. Includes potential issues to be raised, which implicate the scope and direction of the investigation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH029746		0.7.72.401117	7569	7569						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination. Includes a description of calculations and models that the Exam Team is relying on in its investigation and indications of the scope and direction of the investigation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029749		0.7.72.396652	7551	7552						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029751		0.7.72.404699	7581	7581						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination, including reference to specific transactions and valuation methods.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029759		0.7.72.406070	7584	7584						Comments in the body of internal emails between IRS and IRS attorney discussing decisions to be made with respect to the Microsoft examination. Includes the thoughts and impressions of IRS attorney regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029760		0.7.72.400685	7563	7563						Subject line, name of attachment, and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination, including reference to specific transactions and valuation methods.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029852	MSFOIA_WH029853	0.7.72.396237	7547	7548						Comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination. Specific reference is made to the scope and direction of the investigation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029852		0.7.72.396237	7547	7548						Comments in email regarding employee's health.	(b)(6) and (b)(7)(C)	Public interest in details about this government employee's health does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH029856		0.7.72.396174.1	7546	7546						Internal IRS spreadsheet detailing "Potential Unagreed Issues" in the Microsoft examination, including comments about the scope and direction of the investigation. Contains a list of issues with comments that indicate the scope and direction of the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029859		0.7.72.394686.1	7533	7533						Internal IRS spreadsheet detailing "Potential Unagreed issues" in the Microsoft examination, including comments about the scope and direction of the investigation. Contains a list of issues with comments that indicate the scope and direction of the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH029860		0.7.72.394444	7529	7530						Comments in the body of internal IRS emails discussing a draft of an internal report regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH029868		0.7.72.410039	7593	7594						Phone number and access code for internal IRS teleconference line.	(b)(7)(E)	Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-06	Part	MSFOIA_WH029870		0.7.72.400952	7565	7566						Phone number and access code for internal IRS teleconference line.	(b)(7)(E)	Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-06	Part	MSFOIA_WH030114		0.7.72.397087	7554	7554						Comments in the body of internal emails between IRS and IRS attorneys discussing decisions to be made with respect to, and the status of, the Microsoft examination. Includes questions and communications for Counsel attorneys assigned to assist the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH030118	MSFOIA_WH030120	0.7.72.394108	7524	7527						Subject line and comments in the body of emails between contractor and IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates thoughts and impressions of attorneys advising the IRS, and information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH030124	MSFOIA_WH030125	0.7.72.408230.1	7591	7592						Internal IRS spreadsheet detailing issues in the Microsoft examination, including management comments about the scope and direction of the investigation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH030144	MSFOIA_WH030145	0.7.72.397506.1	7558	7559						Internal IRS spreadsheet detailing issues in the Microsoft examination, including management comments about the scope and direction of the investigation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH030148		0.7.72.401544.1	7575	7578						Internal IRS spreadsheet detailing issues in the Microsoft examination, including management comments about the scope and direction of the investigation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH030148	MSFOIA_WH030149	0.7.72.401544.1	7575	7578						Comments in the body of internal IRS report regarding status updates and notes about decisions to be made with respect to the examinations of non-Microsoft taxpayers, including comments about the scope and direction of the investigations and related procedural and administrative constraints and objectives.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.

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2017-06	Part	MSFOIA_WH030153		0.7.72.401469.1	7572	7573						Internal IRS spreadsheet detailing decisions to be made with respect to the Microsoft examination, including status updates and notes about the scope and direction of the investigation. Comments reflect communication with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH030156		0.7.72.395214.1	7536	7537						Internal IRS spreadsheet detailing decisions to be made with respect to the Microsoft examination, including status updates and notes about the scope and direction of the investigation. Comments reflect communication with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH030486	MSFOIA_WH030487	0.7.72.392057	7518	7520						Comments in the body of internal emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Includes questions and communications for Counsel attorneys assigned to assist the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH030490		0.7.72.399386	7560	7561						Subject line and comments in the body of emails between IRS and contractor regarding comments on and editing of expert models related to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH030490		0.7.72.399386	7560	7561						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-06	Part	MSFOIA_WH030521		0.7.72.54854	6890	6892						Internal IRS spreadsheet detailing decisions to be made with respect to the Microsoft examination, including status updates and notes about the scope and direction of the investigation. Comments reflect confidential sources of information as well as communication with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH030524		0.7.72.391321	7515	7517						Internal IRS spreadsheet detailing decisions to be made with respect to the Microsoft examination, including status updates and notes about the scope and direction of the investigation. Comments reflect confidential sources of information as well as communication with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH030527		0.7.72.393379	7522	7522						Name of attachment and comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination and details about the scope of work completed by contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH030538		0.7.72.397348	7555	7555						Comments in the body of internal IRS email discussing operational details and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH030627	MSFOIA_WH030632	0.7.72.232868	7203	7208						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH030629		0.7.72.232868	7203	7208						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH030634	MSFOIA_WH030637	0.7.72.213453.1	6978	6981						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, pressing issues, and tentative legislative proposals, communicated by email among IRS High Tech Industry Counsel attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not plaintiff constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH030638	MSFOIA_WH030644	0.7.72.245158	7253	7259						Subject lines and comments in the body of emails between IRS and IRS attorneys discussing issues and decisions to be made with respect to the Microsoft examination and the examination of a non-Microsoft taxpayer. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH030645		0.7.72.239468	7224	7224						Comments in email regarding outside job prospects of certain IRS employee.	(b)(6) and (b)(7)(C)	Public interest in details about this government employee's job prospects does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH030645		0.7.72.239468	7224	7224						Subject lines and comments in the body of emails between IRS attorneys discussing issues and decisions to be made with respect to the Microsoft examination and the examination of a non-Microsoft taxpayer. Comments reference how to allocate agency resources, and communicate information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH030646		0.7.72.237563	7218	7218						Comments in the body of email among IRS attorneys sharing a draft of internally circulated notes describing a recommendation for additional topics with respect to investigations of non-Microsoft taxpayers to be added to the draft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-06	Part	MSFOIA_WH030647	MSFOIA_WH030651	0.7.72.237563.1	7219	7223						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, pressing issues, and tentative legislative proposals, communicated by email among IRS High Tech Industry Counsel attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH030653	MSFOIA_WH030657	0.7.72.218979.1	6990	6994						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, pressing issues, and tentative legislative proposals, communicated by email among IRS High Tech Industry Counsel attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH030658		0.7.72.251934	7273	7273						Subject line and comments in the body of internal email among IRS exam team and IRS attorneys discussing decisions to be made with respect to the examinations of Microsoft and non-Microsoft taxpayers. Includes questions and communications for Counsel attorneys assigned to assist the Microsoft examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH030659		0.7.72.253361	7274	7274						Subject lines and comments in the body of internal emails among IRS exam team and IRS attorneys discussing decisions to be made with respect to the examinations of Microsoft and non-Microsoft taxpayers. Includes questions and communications for Counsel attorneys assigned to assist the Microsoft examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.

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2017-06	Part	MSFOIA_WH030660	MSFOIA_WH030661	0.7.72.213418	6975	6976						Subject lines and comments in the body of internal emails among IRS exam team and IRS attorneys discussing decisions to be made with respect to the examinations of Microsoft and non-Microsoft taxpayers. Includes questions and communications for Counsel attorneys assigned to assist the Microsoft examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH030662		0.7.72.254562	7275	7276						Phone number and access code for internal IRS teleconference line.	(b)(7)(E)	Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-06	Part	MSFOIA_WH030662		0.7.72.254562	7275	7276						Subject lines and comments in the body of internal emails among IRS exam team and IRS attorneys discussing decisions to be made with respect to the examinations of Microsoft and non-Microsoft taxpayers. Includes questions and communications for Counsel attorneys assigned to assist the Microsoft examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH030664		0.7.72.226429	7014	7016						Name of a non-Microsoft taxpayer.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-06	Part	MSFOIA_WH030757	MSFOIA_WH030789	0.7.72.226429.9	7107	7140						Internal report prepared by High-Technology Industry Counsel briefing CTM Industry Director on the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, pressing issues, and tentative legislative proposals, communicated by email among IRS High Tech Industry Counsel attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH030989	MSFOIA_WH030991	0.7.72.229805	7164	7166						Comments in the body of an internal IRS and IRS attorney report providing to decision-makers status updates and notes about decisions to be made with respect to the examinations of non-Microsoft taxpayers, including comments about the scope and direction of the investigations and related procedural and administrative constraints and objectives. Includes the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not plaintiff constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS.

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2017-06	Part	MSFOIA_WH030993	MSFOIA_WH030997	0.7.72.249418.1	7268	7272						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, pressing issues, and tentative legislative proposals, communicated by email among IRS High Tech Industry Counsel attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH031000	MSFOIA_WH031002	0.7.72.226790.1	7151	7154						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, pressing issues, and tentative legislative proposals, communicated by email among IRS High Tech Industry Counsel attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH031004		0.7.72.243945	7246	7247						Comment in the body of internal IRS attorney email referencing the scope of pressing issues confronted by the IRS.	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other examinations being addressed.
2017-06	Part	MSFOIA_WH031006	MSFOIA_WH031010	0.7.72.243945.1	7248	7252						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, pressing issues, and tentative legislative proposals, communicated by email among IRS High Tech Industry Counsel attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH031012	MSFOIA_WH031017	0.7.72.254989.1	7278	7283						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, pressing issues, and tentative legislative proposals, communicated by email among IRS High Tech Industry Counsel attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.

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2017-06	Part	MSFOIA_WH031019	MSFOIA_WH031036	0.7.72.232834.1	7185	7202						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031038	MSFOIA_WH031043	0.7.72.245507.1	7261	7266						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, and pressing issues communicated by email among IRS attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH031044		0.7.72.220419	6995	6995						Reference in an email to a non-Microsoft taxpayer.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-06	Part	MSFOIA_WH031045	MSFOIA_WH031050	0.7.72.220419.1	6996	7001						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, and pressing issues communicated by email among IRS attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH031052	MSFOIA_WH031058	0.7.72.232042.1	7177	7183						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, and pressing issues communicated by email among IRS attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH031073		0.7.72.231218	7167	7168						Comments in the body of internal emails among IRS attorneys discussing the scope and direction of the examinations of non-Microsoft taxpayers.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not plaintiff constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Communicates confidential inter-attorney communications among attorneys advising the IRS.

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2017-06	Part	MSFOIA_WH031075	MSFOIA_WH031080	0.7.72.231218.1	7169	7175						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, and pressing issues communicated by email among IRS attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not plaintiff constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH031082	MSFOIA_WH031087	0.7.72.216517	6982	6988						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, and pressing issues communicated by email among IRS attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH031089	MSFOIA_WH031090	0.7.72.241286	7234	7235						Comments in the body of internal emails among IRS attorneys discussing the scope and direction of the examinations of non-Microsoft taxpayers.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not plaintiff constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications among attorneys advising the IRS.
2017-06	Part	MSFOIA_WH031091	MSFOIA_WH031097	0.7.72.241286.1	7236	7242						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, and pressing issues communicated by email among IRS attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH031098	MSFOIA_WH031099	0.7.72.227771	7155	7157						Comments in the body of internal emails among IRS attorneys discussing the scope and direction of the examinations of non-Microsoft taxpayers.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not plaintiff constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications among attorneys advising the IRS.
2017-06	Part	MSFOIA_WH031101	MSFOIA_WH031106	0.7.72.227771.1	7158	7163						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, and pressing issues communicated by email among IRS attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.

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2017-06	Part	MSFOIA_WH031107	MSFOIA_WH031108	0.7.72.233164	7209	7211						Comments in the body of internal emails among IRS attorneys discussing the scope and direction of the examinations of non-Microsoft taxpayers and the use and limitations of agency resources.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not plaintiff constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications among attorneys advising the IRS.
2017-06	Part	MSFOIA_WH031110	MSFOIA_WH031115	0.7.72.233164.1	7212	7217						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, and pressing issues communicated by email among IRS attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH031116	MSFOIA_WH031118	0.7.72.241185	7225	7227						Comments in the body of internal emails among IRS attorneys discussing the scope and direction of the examinations of non-Microsoft taxpayers and the use and limitations of agency resources.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not plaintiff constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications among attorneys advising the IRS.
2017-06	Part	MSFOIA_WH031119	MSFOIA_WH031124	0.7.72.241185.1	7228	7233						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, and pressing issues communicated by email among IRS attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH031126	MSFOIA_WH031132	0.7.72.226431.1	7142	7148						Draft of internally circulated report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, and pressing issues communicated by email among IRS attorneys. Describes the subjects of various requests for legal advice from agency attorneys, and indicates the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH031134	MSFOIA_WH031144	0.7.72.225710.1	7003	7013						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH031414	MSFOIA_WH031415	0.7.72.374045	7396	7398						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031417	MSFOIA_WH031419	0.7.72.366582	7328	7330						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031420	MSFOIA_WH031424	0.7.72.387056	7483	7487						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031421		0.7.72.387056	7483	7487						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031425		0.7.72.370230	7345	7350						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031427		0.7.72.370230	7345	7350						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031431	MSFOIA_WH031437	0.7.72.381048	7456	7462						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031434		0.7.72.381048	7456	7462						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031438	MSFOIA_WH031444	0.7.72.387617	7496	7502						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031441		0.7.72.387617	7496	7502						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.

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2017-06	Part	MSFOIA_WH031445	MSFOIA_WH031450	0.7.72.366449	7322	7327						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031447		0.7.72.366449	7322	7327						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031451	MSFOIA_WH031457	0.7.72.362753	7289	7295						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031454		0.7.72.362753	7289	7295						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031458	MSFOIA_WH031464	0.7.72.387176	7488	7494						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031458	MSFOIA_WH031461	0.7.72.387176	7488	7494						Comments in email regarding vacation and leave time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031465	MSFOIA_WH031472	0.7.72.373361	7388	7395						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031465	MSFOIA_WH031469	0.7.72.373361	7388	7395						Comments in email regarding vacation and leave time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031473	MSFOIA_WH031481	0.7.72.371661	7359	7367						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031474	MSFOIA_WH031478	0.7.72.371661	7359	7367						Comments in email regarding vacation and leave time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.

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2017-06	Part	MSFOIA_WH031482	MSFOIA_WH031489	0.7.72.372704	7378	7386						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031486		0.7.72.372704	7378	7386						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031495	MSFOIA_WH031504	0.7.72.374775	7401	7411						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031501		0.7.72.374775	7401	7411						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031506	MSFOIA_WH031512	0.7.72.371555	7351	7358						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031510		0.7.72.371555	7351	7358						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031514	MSFOIA_WH031522	0.7.72.369340	7334	7342						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031519		0.7.72.369340	7334	7342						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031523	MSFOIA_WH031531	0.7.72.366065	7313	7321						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031528		0.7.72.366065	7313	7321						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.

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2017-06	Part	MSFOIA_WH031532	MSFOIA_WH031541	0.7.72.371791	7368	7377						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031538		0.7.72.371791	7368	7377						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031542	MSFOIA_WH031552	0.7.72.388417	7503	7514						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031549		0.7.72.388417	7503	7514						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031554	MSFOIA_WH031563	0.7.72.376472	7421	7430						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031560		0.7.72.376472	7421	7430						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031564		0.7.72.377596	7435	7435						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031564		0.7.72.377596	7435	7435						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031565	MSFOIA_WH031577	0.7.72.364866	7300	7312						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031573		0.7.72.364866	7300	7312						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031578	MSFOIA_WH031591	0.7.72.378913	7439	7452						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH031587		0.7.72.378913	7439	7452						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031592	MSFOIA_WH031605	0.7.72.386501	7468	7482						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031601		0.7.72.386501	7468	7482						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH031607		0.7.72.387562	7495	7495						Comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031608		0.7.72.363866	7298	7299						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031610	MSFOIA_WH031611	0.7.72.376725	7431	7432						Comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031612	MSFOIA_WH031613	0.7.72.377437	7433	7434						Comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031614	MSFOIA_WH031615	0.7.72.386388	7466	7467						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH031616	MSFOIA_WH031617	0.7.72.374517	7399	7400						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031618	MSFOIA_WH031619	0.7.72.369589	7343	7344						Comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031621		0.7.72.362694	7286	7287						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031624	MSFOIA_WH031625	0.7.72.375322	7412	7413						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031628	MSFOIA_WH031630	0.7.72.367022	7331	7333						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031632		0.7.72.378808	7436	7437						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH031638		0.7.72.362915	7296	7297						Comments in the body of internal IRS email discussing contractor work product and related decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH032155	MSFOIA_WH032156	0.7.72.384957	7463	7464						Comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH032158	MSFOIA_WH032159	0.7.72.379641	7453	7454						Comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH032161	MSFOIA_WH032162	0.7.72.376440	7417	7419						Comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH032524		0.7.72.376174	7415	7416						Comments in the body of internal IRS email discussing decisions involved in entering a contract for expert services with respect to certain issues in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-06	Part	MSFOIA_WH032915	MSFOIA_WH032916	0.7.72.465507	7838	7839						Comments in the body of emails between IRS attorneys discussing decisions to be made with respect to the Microsoft examination and the examination of a non-Microsoft taxpayer. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH032917	MSFOIA_WH032929	0.7.72.445568	7735	7747						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH032932	MSFOIA_WH032933	0.7.72.456415	7814	7815						Comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination and the examinations of non-Microsoft taxpayers. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH032932		0.7.72.456415	7814	7815						Phone number and access code for internal IRS teleconference line.	(b)(7)(E)	Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.

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2017-06	Part	MSFOIA_WH033065	MSFOIA_WH033066	0.7.72.471601	7843	7844						Comments in the body of an internal IRS and IRS attorney report providing to managers status updates and notes about decisions to be made with respect to the examinations of non-Microsoft taxpayers, including comments about the scope and direction of the investigations and related procedural and administrative constraints and objectives. Includes the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not plaintiff constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS.
2017-06	Part	MSFOIA_WH033077	MSFOIA_WH033078	0.7.72.443716	7727	7728						Comments in the body of an internal IRS and IRS attorney report providing to managers status updates and notes about decisions to be made with respect to the examinations of non-Microsoft taxpayers, including comments about the scope and direction of the investigations and related procedural and administrative constraints and objectives. Includes the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not plaintiff constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS.
2017-06	Part	MSFOIA_WH033079	MSFOIA_WH033080	0.7.72.451872	7812	7813						Comments in the body of an internal IRS attorney report providing status updates and notes about decisions to be made with respect to the examinations of Microsoft and non-Microsoft taxpayers, including comments about the scope and direction of the investigations. Includes the thoughts and impressions of IRS attorneys regarding legal questions addressed during the course of providing advice to the client agency.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH033116	MSFOIA_WH033133	0.7.72.479611.1	7865	7882						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH033135	MSFOIA_WH033152	0.7.72.465170.1	7820	7837						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH033154	MSFOIA_WH033171	0.7.72.438366.1	7666	7683						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH033172	MSFOIA_WH033189	0.7.72.434909	7607	7624						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH033191	MSFOIA_WH033208	0.7.72.436160.1	7628	7645						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH033211	MSFOIA_WH033228	0.7.72.438045.1	7647	7664						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH033231	MSFOIA_WH033248	0.7.72.472323.1	7846	7863						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH033249	MSFOIA_WH033253	0.7.72.443908	7729	7733						Draft of internal IRS High Tech Industry Counsel report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, and pressing issues. Comments describe the subjects of various requests for legal advice from agency attorneys, and indicate the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH033270	MSFOIA_WH033276	0.7.72.443601.1	7720	7726						Draft of internal IRS High Tech Industry Counsel report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, and pressing issues. Comments describe the subjects of various requests for legal advice from agency attorneys, and indicate the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH033278	MSFOIA_WH033288	0.7.72.441090.1	7708	7718						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH033290	MSFOIA_WH033300	0.7.72.434843.1	7596	7606						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH033302	MSFOIA_WH033312	0.7.72.450005.1	7801	7811						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH033313	MSFOIA_WH033323	0.7.72.440376	7696	7706						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH033325	MSFOIA_WH033335	0.7.72.438982.1	7685	7695						Internal report prepared by Industry Counsel sharing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts. Comments also describe discussions of tentative agency positions on pressing IRS issues and tentative legislative proposals. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH033600		0.7.72.446741	7748	7748						Name of a non-Microsoft taxpayer.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-06	Part	MSFOIA_WH034196	MSFOIA_WH034240	0.7.72.447274.1	7751	7795						IRS Area 5 mid-year report, outlining agency goals and summarizing cases worked in the prior year. Portions of the report contain substantive communications regarding the nature, scope and direction of ongoing Microsoft and non-Microsoft audits. Comments reflect tentative guidance priorities.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not plaintiff constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH034242	MSFOIA_WH034247	0.7.72.508048.1	7884	7889						Draft of internal IRS High Tech Industry Counsel report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, and pressing issues. Comments describe the subjects of various requests for legal advice from agency attorneys, and indicate the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.

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2017-06	Part	MSFOIA_WH034262		0.7.72.512996	7893	7894						Comments in the body of emails between IRS attorneys discussing decisions to be made with respect to the examinations of non-Microsoft taxpayers. Communicates attorney discussions regarding and the thoughts and impressions of attorneys in the course of formulating legal advice for the IRS.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS.
2017-06	Part	MSFOIA_WH034264		0.7.72.512996.1	7895	7901						Draft of internal IRS High Tech Industry Counsel report describing the status of Microsoft and non-Microsoft taxpayers' examinations and discussing general enforcement and investigation efforts, and pressing issues. Comments describe the subjects of various requests for legal advice from agency attorneys, and indicate the scope of effort and resources involved in examinations.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and resources available in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Discloses confidential inter-attorney communications, opinions, and facts divulged to attorneys by IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of investigations into taxpayers' potential liability, and by providing insight into the resources available to pursue investigations.
2017-06	Part	MSFOIA_WH034271	MSFOIA_WH034283	0.7.72.550299	8008	8020						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH034279		0.7.72.550299	8008	8020						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH034284	MSFOIA_WH034297	0.7.72.541896	7963	7976						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH034293		0.7.72.541896	7963	7976						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH034298	MSFOIA_WH034311	0.7.72.540673	7933	7947						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH034307		0.7.72.540673	7933	7947						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.

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2017-06	Part	MSFOIA_WH034313	MSFOIA_WH034328	0.7.72.538410	7902	7917						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH034323		0.7.72.538410	7902	7917						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH034329	MSFOIA_WH034342	0.7.72.547768	7977	7991						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH034338		0.7.72.547768	7977	7991						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH034338	MSFOIA_WH034354	0.7.72.547768	7977	7991						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH034344	MSFOIA_WH034358	0.7.72.539482	7918	7932						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH034359	MSFOIA_WH034373	0.7.72.541029	7948	7962						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH034369		0.7.72.541029	7948	7962						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-06	Part	MSFOIA_WH034374	MSFOIA_WH034388	0.7.72.549262	7992	8007						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice, attorney discussions regarding that information, and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH034384		0.7.72.549262	7992	8007						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.

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2017-06	Part	MSFOIA_WH034500		0.7.72.559796	8025	8025						Comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH034529		0.7.72.579843	8063	8063						Comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH034530	MSFOIA_WH034531	0.7.72.567909	8043	8044						Comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination, including decisions related to expert models. Includes a password used for access to expert model.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-06	Part	MSFOIA_WH034532	MSFOIA_WH034533	0.7.72.577532	8057	8058						Comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination, including decisions related to expert models. Includes a password used for access to expert model.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-06	Part	MSFOIA_WH034534	MSFOIA_WH034535	0.7.72.570624	8055	8056						Comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination, including decisions related to expert models. Includes a password used for access to expert model.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-06	Part	MSFOIA_WH034596		0.7.72.578908	8059	8060						Comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination, including decisions related to expert models.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-06	Part	MSFOIA_WH034598	MSFOIA_WH034599	0.7.72.569133	8047	8049						Comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination, including decisions related to expert models.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.

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2017-06	Part	MSFOIA_WH034606		0.7.72.558987	8021	8021						Comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-06	Part	MSFOIA_WH034698	MSFOIA_WH034699	0.7.72.580945	8064	8065						Comments in the body of emails between agency and contractor reflecting questions and comments about the use of expert models being used in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-06	Part	MSFOIA_WH034700	MSFOIA_WH034701	0.7.72.587672	8073	8074						Comments in the body of emails between agency and contractor reflecting questions and comments about the use of expert models being used in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-06	Part	MSFOIA_WH034702	MSFOIA_WH034703	0.7.72.584717	8070	8071						Comments in the body of emails between agency and contractor reflecting questions and comments about the use of expert models being used in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-06	Part	MSFOIA_WH034704	MSFOIA_WH034705	0.7.72.568899	8045	8046						Comments in the body of emails between agency and contractor reflecting questions and comments about the use of expert models being used in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-06	Part	MSFOIA_WH034706	MSFOIA_WH034707	0.7.72.579732	8061	8062						Comments in the body of internal IRS emails discussing a draft of a report relating to, and decisions to be made with respect to, the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH034715		0.7.72.565103	8029	8030						Comments in the body of internal IRS emails containing names and references to multiple non-Microsoft taxpayers.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-06	Part	MSFOIA_WH034849		0.7.72.569969	8052	8053						Comments in the body of internal IRS emails containing names and references to multiple non-Microsoft taxpayers.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-06	Part	MSFOIA_WH035065		0.7.72.583364	8066	8066						Comments in the body of internal IRS emails providing comments about a draft report relating to the Microsoft examination.	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination.
2017-06	Part	MSFOIA_WH035165		0.7.72.569685	8050	8050						Subject line and name of attachment to an internal IRS email relating to details of the Microsoft Examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-06	Part	MSFOIA_WH035175		0.7.72.586533	8072	8072						Subject line in an internal IRS email relating to details of the Microsoft Examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH035284		0.7.72.559785	8023	8023						Name of attachment to an internal IRS email relating to details of the Microsoft Examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-06	Part	MSFOIA_WH035289	MSFOIA_WH035298	0.7.72.567378	8033	8042						Examining Officer's Activity Report containing notes about investigatory procedures used, and decisions to be made, in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH039410		0.7.72.95086	FOIA-0006589	FOIA-0006590						Comments in the body of internal IRS email discussing decisions involved in entering into a contract for expert services.	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the prospective expert services contract being considered.
2017-07	Part	MSFOIA_WH039424		0.7.72.95278	FOIA-0006594	FOIA-0006594						IDR number	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-07	Part	MSFOIA_WH039425	MSFOIA_WH039427	0.7.72.82569	FOIA-0006563	FOIA-0006565						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH039432		0.7.72.95467	FOIA-0006599	FOIA-0006599						Names of attachments to and comments in the body of email between agency and contractor discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039435		0.7.72.96136	FOIA-0006664	FOIA-0006665						Comments in the body of email between agency and contractor revealing IDR number and disk password.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.

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2017-07	Part	MSFOIA_WH039476		0.7.72.84485	FOIA-0006585	FOIA-0006585						Comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH039477		0.7.72.84464	FOIA-0006584	FOIA-0006584						Comments in the body of email between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH039546		0.7.72.82741	FOIA-0006568	FOIA-0006568						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039551	MSFOIA_WH039552	0.7.72.82754	FOIA-0006572	FOIA-0006574						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039555		0.7.72.82738	FOIA-0006566	FOIA-0006567						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination relating to economic models.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039559	MSFOIA_WH039560	0.7.72.82756	FOIA-0006575	FOIA-0006576						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039561	MSFOIA_WH039563	0.7.72.53290	FOIA-0006534	FOIA-0006536						Subject line, name of attachment, and comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039566		0.7.72.82743	FOIA-0006569	FOIA-0006569						Comments in the body of internal IRS email revealing IDR numbers and discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-07	Part	MSFOIA_WH039578		0.7.72.82227	FOIA-0006561	FOIA-0006562						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039580	MSFOIA_WH039581	0.7.72.82225	FOIA-0006559	FOIA-0006560						Comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH039593		0.7.72.84159	FOIA-0006582	FOIA-0006583						Personal phone number.	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2017-07	Part	MSFOIA_WH039594		0.7.72.84159	FOIA-0006582	FOIA-0006583						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039600		0.7.72.81596	FOIA-0006538	FOIA-0006538						Subject line and comments in the body of internal IRS email revealing IDR numbers and discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-07	Part	MSFOIA_WH039670		0.7.72.96260	FOIA-0006671	FOIA-0006671						Subject line and comments in the body of email between agency and contractor revealing IDR number and discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039704		0.7.72.95202	FOIA-0006593	FOIA-0006593						Comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH039749		0.7.72.52518	FOIA-0006533	FOIA-0006533						Comments in the body of email between agency and contractor revealing IDR number and discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039753	MSFOIA_WH039755	0.7.72.96236	FOIA-0006668	FOIA-0006670						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039753		0.7.72.96236	FOIA-0006668	FOIA-0006670						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information

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2017-07	Part	MSFOIA_WH039760	MSFOIA_WH039761	0.7.72.95285	FOIA-0006595	FOIA-0006596						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039762		0.7.72.95047	FOIA-0006588	FOIA-0006588						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039763		0.7.72.53303	FOIA-0006537	FOIA-0006537						Subject line and comments in the body of emails between agency and contractor revealing IDR number and discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039768	MSFOIA_WH039771	0.7.72.83227	FOIA-0006577	FOIA-0006581						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039769		0.7.72.83227	FOIA-0006577	FOIA-0006581						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-07	Part	MSFOIA_WH039790	MSFOIA_WH039791	0.7.72.95812	FOIA-0006660	FOIA-0006661						Comments in the body of emails between IRS and IRS attorney discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH039794	MSFOIA_WH039796	0.7.72.22201	FOIA-0006512	FOIA-0006514						Comments in the body of emails among IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS. Certain comments reference non-Microsoft taxpayers.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH039797		0.7.72.22210	FOIA-0006523	FOIA-0006523						Comments in the body of emails among IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH039807	MSFOIA_WH039808	0.7.72.22204	FOIA-0006515	FOIA-0006516						Comments in the body of emails among IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS. Certain comments reference non-Microsoft taxpayers.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH039809	MSFOIA_WH039811	0.7.72.22205	FOIA-0006517	FOIA-0006519						Comments in the body of emails among IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH039812	MSFOIA_WH039814	0.7.72.22207	FOIA-0006520	FOIA-0006522						Comments in the body of emails among IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH039815	MSFOIA_WH039816	0.7.72.136770	FOIA-0006677	FOIA-0006678						Subject line, names of attachments, and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH039821		0.7.72.136770.2	FOIA-0006680	FOIA-0006681						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039826		0.7.72.175031	FOIA-0006687	FOIA-0006688						Comments in the body of emails among IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS. Certain comments reference non-Microsoft taxpayers.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH039847		0.7.72.184118	FOIA-0006691	FOIA-0006691						Subject line and comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039848	MSFOIA_WH039849	0.7.72.184118.1	FOIA-0006692	FOIA-0006693						Subject line, names of attachments, and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH039850		0.7.72.169304	FOIA-0006684	FOIA-0006684						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039851	MSFOIA_WH039852	0.7.72.169304.1	FOIA-0006685	FOIA-0006686						Subject line, names of attachments, and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH039853		0.7.72.180222	FOIA-0006690	FOIA-0006690						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039854	MSFOIA_WH039856	0.7.72.132612	FOIA-0006674	FOIA-0006676						Subject line, names of attachments, and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH039857	MSFOIA_WH039863	0.7.72.50799	FOIA-0006526	FOIA-0006532						Minutes of Audit Status Meeting containing descriptions of discussions of decisions to be made with respect to the Microsoft Examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH039955	MSFOIA_WH039957	0.7.72.393298	FOIA-0006950	FOIA-0006953						Comments in internal agency email regarding decisions involved in hiring expert services contractor during the Microsoft examination.	(b)(5)/Deliberative Process Privilege	Pre-decisional document maintained in office files for use during internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document.

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2017-07	Part	MSFOIA_WH040020	MSFOIA_WH040021	0.7.72.392986	FOIA-0006948	FOIA-0006949						Subject line, names of attachments, and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040051		0.7.72.396352	FOIA-0007019	FOIA-0007019						Subject line, names of attachments, and comments in the body of emails between agency and contractor discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040057		0.7.72.391546	FOIA-0006940	FOIA-0006940						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040061	MSFOIA_WH040062	0.7.72.394514	FOIA-0006978	FOIA-0006980						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination and containing a phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-07	Part	MSFOIA_WH040067		0.7.72.393439	FOIA-0006957	FOIA-0006957						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040068	MSFOIA_WH040069	0.7.72.393439.1	FOIA-0006958	FOIA-0006959						Subject line, names of attachments, and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040089		0.7.72.394625	FOIA-0006982	FOIA-0006982						Names of attachments and comments in the body of emails between agency and contractor revealing IDR number and discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.

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2017-07	Part	MSFOIA_WH040099		0.7.72.402350	FOIA-0007093	FOIA-0007094						Comments in the body of emails between agency and contractor revealing IDR number and CD-ROM access password.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-07	Part	MSFOIA_WH040122		0.7.72.393589	FOIA-0006963	FOIA-0006963						Comments in the body of emails between agency and contractor discussing details of contractor work and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040124		0.7.72.399062	FOIA-0007058	FOIA-0007059						Comments in the body of emails between agency and contractor discussing details of contractor work and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040128		0.7.72.391796	FOIA-0006946	FOIA-0006947						Comments in the body of emails from contractor to agency discussing the scope of contractor work and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040136	MSFOIA_WH040137	0.7.72.391454	FOIA-0006937	FOIA-0006939						Subject line and comments in the body of emails between agency and contractor discussing details of contractor work and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040144		0.7.72.400046	FOIA-0007076	FOIA-0007076						Comments in the body of emails among IRS, contractor, and IRS attorneys discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040171		0.7.72.395293	FOIA-0006993	FOIA-0006994						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040171		0.7.72.395293	FOIA-0006993	FOIA-0006994						Personal phone number of agency employee.	(b)(6) and (b)(7)(C)	Personal phone number of agency employee whose privacy interest outweighs any public interest in this information.

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2017-07	Part	MSFOIA_WH040173		0.7.72.397266	FOIA-0007034	FOIA-0007034						Comments in the body of emails among IRS, contractor, and IRS attorneys discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040184	MSFOIA_WH040187	0.7.72.403025.1	FOIA-0007097	FOIA-0007100						Information in internal agency document about the Microsoft examination and the examination of a non-Microsoft taxpayer and descriptions of decisions involved in the respective enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Disclosure of information about Microsoft would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040188		0.7.72.399759	FOIA-0007070	FOIA-0007070						Subject line and comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040189	MSFOIA_WH040190	0.7.72.393469	FOIA-0006960	FOIA-0006961						Subject line and comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040191		0.7.72.396677	FOIA-0007028	FOIA-0007028						Subject line of internal IRS email relating information about decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040214		0.7.72.391397	FOIA-0006932	FOIA-0006932						Subject line and comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040237	MSFOIA_WH040238	0.7.72.393366	FOIA-0006955	FOIA-0006956						Subject line and comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040239	MSFOIA_WH040240	0.7.72.401134	FOIA-0007088	FOIA-0007089						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH040241		0.7.72.397309	FOIA-0007043	FOIA-0007043						Subject line and comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040241		0.7.72.397309	FOIA-0007043	FOIA-0007043						Details about employee's personal leave plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information.
2017-07	Part	MSFOIA_WH040243		0.7.72.394607	FOIA-0006981	FOIA-0006981						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Included among the comments are file access passwords.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-07	Part	MSFOIA_WH040243		0.7.72.394607	FOIA-0006981	FOIA-0006981						Details about employee's personal leave plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information.
2017-07	Part	MSFOIA_WH040244		0.7.72.396503	FOIA-0007025	FOIA-0007025						Subject line of internal IRS email relating information about decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040263		0.7.72.402202	FOIA-0007090	FOIA-0007092						Comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH040266		0.7.72.404880.1	FOIA-0007106	FOIA-0007107						Information in internal agency document about the Microsoft examination and descriptions of decisions involved in the enforcement effort.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040269		0.7.72.396223.1	FOIA-0007017	FOIA-0007018						Information in internal agency document about the Microsoft examination and descriptions of decisions involved in the enforcement effort.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040273	MSFOIA_WH040278	0.7.72.400691.1	FOIA-0007079	FOIA-0007084						Information in internal agency document about the Microsoft examination and the examination of a non-Microsoft taxpayer and descriptions of decisions involved in the respective enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH040281	MSFOIA_WH040286	0.7.72.399110.1	FOIA-0007062	FOIA-0007067						Information in internal agency document about the Microsoft examination and the examination of a non-Microsoft taxpayer and descriptions of decisions involved in the respective enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040287		0.7.72.395593	FOIA-0007000	FOIA-0007001						Name of a non-Microsoft taxpayer.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-07	Part	MSFOIA_WH040289	MSFOIA_WH040294	0.7.72.395593.1	FOIA-0007002	FOIA-0007007						Information in internal agency document about the Microsoft examination and the examination of a non-Microsoft taxpayer and descriptions of decisions involved in the respective enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040295		0.7.72.410021	FOIA-0007108	FOIA-0007110						Name of a non-Microsoft taxpayer.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-07	Part	MSFOIA_WH040298	MSFOIA_WH040303	0.7.72.410021.1	FOIA-0007111	FOIA-0007116						Information in internal agency document about the Microsoft examination and the examination of a non-Microsoft taxpayer and descriptions of decisions involved in the respective enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040304	MSFOIA_WH040305	0.7.72.398142	FOIA-0007047	FOIA-0007048						Comments in the body of internal IRS emails discussing details of engagement with contractor and related decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040312		0.7.72.397128	FOIA-0007033	FOIA-0007033						Comments in the body of emails between IRS and IRS attorneys discussing details of engagement with contractor and related decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040313		0.7.72.395216	FOIA-0006988	FOIA-0006989						Comments in the body of emails between IRS and IRS attorneys discussing details of engagement with contractor and related decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH040315	MSFOIA_WH040316	0.7.72.396777	FOIA-0007031	FOIA-0007032						Comments in the body of emails between IRS and IRS attorneys discussing details of engagement with contractor and related decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040316	MSFOIA_WH040317	0.7.72.398444	FOIA-0007056	FOIA-0007057						Comments in the body of emails between IRS and IRS attorneys discussing details of engagement with contractor and related decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040320		0.7.72.404764	FOIA-0007101	FOIA-0007101						Comments in the body of internal IRS emails discussing details of engagement with contractor and related decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040331	MSFOIA_WH040333	0.7.72.250019.2	FOIA-0006747	FOIA-0006749						Information about issues and decisions involved in the Microsoft examination, the examinations of non-Microsoft taxpayers, and the drafting of regulations. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040334	MSFOIA_WH040335	0.7.72.252392	FOIA-0006755	FOIA-0006756						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040337	MSFOIA_WH040339	0.7.72.238049.1	FOIA-0006726	FOIA-0006728						Information about issues and decisions involved in the Microsoft examination, the examinations of non-Microsoft taxpayers, and the drafting of regulations. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040343		0.7.72.235902	FOIA-0006720	FOIA-0006720							NO EXEMPTIONS ASSERTED	

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2017-07	Part	MSFOIA_WH040344	MSFOIA_WH040347	0.7.72.235902.1	FOIA-0006721	FOIA-0006724						Information about issues and decisions involved in the Microsoft examination, the examinations of non-Microsoft taxpayers, and the drafting of regulations. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040350		0.7.72.213580	FOIA-0006696	FOIA-0006696							NO EXEMPTIONS ASSERTED	
2017-07	Part	MSFOIA_WH040351	MSFOIA_WH040354	0.7.72.213580.1	FOIA-0006697	FOIA-0006700						Information about issues and decisions involved in the Microsoft examination, the examinations of non-Microsoft taxpayers, and the drafting of regulations. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040355		0.7.72.219974	FOIA-0006704	FOIA-0006704						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated among attorneys. Contains phone number for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040357	MSFOIA_WH040359	0.7.72.251616.1	FOIA-0006751	FOIA-0006754						Information about issues and decisions involved in the Microsoft examination, the examinations of non-Microsoft taxpayers, and the drafting of regulations. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040362	MSFOIA_WH040364	0.7.72.225026.1	FOIA-0006706	FOIA-0006708						Information about issues and decisions involved in the Microsoft examination, the examinations of non-Microsoft taxpayers, and the drafting of regulations. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH040365	MSFOIA_WH040367	0.7.72.228929	FOIA-0006709	FOIA-0006711						Information about issues and decisions involved in the Microsoft examination, the examinations of non-Microsoft taxpayers, and the drafting of regulations. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040369	MSFOIA_WH040371	0.7.72.256325.1	FOIA-0006768	FOIA-0006770						Information about issues and decisions involved in the Microsoft examination, the examinations of non-Microsoft taxpayers, and the drafting of regulations. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040372		0.7.72.245746	FOIA-0006730	FOIA-0006730						Comments in the body of emails between IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040373		0.7.72.255394	FOIA-0006757	FOIA-0006757						Details about employee's personal mealtime plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal mealtime plans is not outweighed by any public interest in this information.
2017-07	Part	MSFOIA_WH040374	MSFOIA_WH040377	0.7.72.255394.1	FOIA-0006758	FOIA-0006761						Information about issues and decisions involved in the Microsoft examination, the examinations of non-Microsoft taxpayers, and the drafting of regulations. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040378		0.7.72.230848	FOIA-0006712	FOIA-0006712						Details about employee's personal mealtime plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal mealtime plans is not outweighed by any public interest in this information.
2017-07	Part	MSFOIA_WH040378		0.7.72.230848	FOIA-0006712	FOIA-0006712						Comments in the body of emails between IRS attorneys discussing decisions to be made with respect to the examinations of non-Microsoft taxpayers. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS.

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2017-07	Part	MSFOIA_WH040379	MSFOIA_WH040381	0.7.72.230848.1	FOIA-0006713	FOIA-0006716						Information about issues and decisions involved in the Microsoft examination, the examinations of non-Microsoft taxpayers, and the drafting of regulations. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040383		0.7.72.249969	FOIA-0006739	FOIA-0006740						Details about employee's personal mealtime plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal mealtime plans is not outweighed by any public interest in this information.
2017-07	Part	MSFOIA_WH040383		0.7.72.249969	FOIA-0006739	FOIA-0006740						Comments in the body of emails between IRS attorneys discussing decisions to be made with respect to the examinations of non-Microsoft taxpayers. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS.
2017-07	Part	MSFOIA_WH040385	MSFOIA_WH040387	0.7.72.249969.1	FOIA-0006741	FOIA-0006744						Information about issues and decisions involved in the Microsoft examination, the examinations of non-Microsoft taxpayers, and the drafting of regulations. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040390	MSFOIA_WH040392	0.7.72.255701.1	FOIA-0006763	FOIA-0006766						Information about issues and decisions involved in the Microsoft examination, the examinations of non-Microsoft taxpayers, and the drafting of regulations. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040394		0.7.72.213511	FOIA-0006695	FOIA-0006695						Comments in the body of emails between IRS attorneys discussing decisions to be made with respect to the Microsoft examination and the examinations of non-Microsoft taxpayers. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040395	MSFOIA_WH040396	0.7.72.213822	FOIA-0006701	FOIA-0006702						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS in preparation for litigation on the respective issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege, and Work Product Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Notes were prepared by attorneys in contemplation of litigation. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH040696	MSFOIA_WH040699	0.7.72.246061.1	FOIA-0006732	FOIA-0006735						Information about issues and decisions involved in the Microsoft examination, the examinations of non-Microsoft taxpayers, and the drafting of regulations. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040707		0.7.72.231916	FOIA-0006717	FOIA-0006718						Subject line and comments in the body internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination and the examinations of non-Microsoft taxpayers. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure of discussions about Microsoft would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-07	Part	MSFOIA_WH040715	MSFOIA_WH040716	0.7.72.266235	FOIA-0006808	FOIA-0006809						Draft of annual internal IRS report containing updates on the status of Microsoft and non-Microsoft taxpayers' examinations, discussing enforcement and investigation efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure of discussions about Microsoft would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-07	Part	MSFOIA_WH040739	MSFOIA_WH040752	0.7.72.264167.1	FOIA-0006773	FOIA-0006786						IRS attorney's case notes describing discussions of the case histories of Microsoft and non-Microsoft taxpayers. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure of discussions about Microsoft would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-07	Part	MSFOIA_WH040753		0.7.72.265148	FOIA-0006805	FOIA-0006805						Information about the Microsoft examination and the examinations of non-Microsoft taxpayers, and discussion of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH040763	MSFOIA_WH040778	0.7.72.264381.1	FOIA-0006789	FOIA-0006804						IRS attorney's case notes describing discussions of the case histories of Microsoft and non-Microsoft taxpayers. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure of discussions about Microsoft would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-07	Part	MSFOIA_WH040834		0.7.72.344221	FOIA-0006847	FOIA-0006847						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040844		0.7.72.346794	FOIA-0006852	FOIA-0006852						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040845		0.7.72.349948	FOIA-0006853	FOIA-0006853						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040846		0.7.72.294119	FOIA-0006818	FOIA-0006818						Comments in the body of internal IRS attorney emails referencing a non-Microsoft taxpayer and discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040847	MSFOIA_WH040848	0.7.72.331249	FOIA-0006841	FOIA-0006842						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH040850	MSFOIA_WH040851	0.7.72.299787	FOIA-0006822	FOIA-0006823						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040853	MSFOIA_WH040854	0.7.72.345688	FOIA-0006850	FOIA-0006851						Comments in the body of internal IRS attorney emails referencing a non-Microsoft taxpayer and discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040855	MSFOIA_WH040856	0.7.72.318864	FOIA-0006829	FOIA-0006830						Comments in the body of internal IRS attorney emails referencing a non-Microsoft taxpayer and discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040857	MSFOIA_WH040858	0.7.72.318864.1	FOIA-0006831	FOIA-0006832						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040859	MSFOIA_WH040861	0.7.72.295744	FOIA-0006819	FOIA-0006821						Comments in the body of internal IRS attorney emails referencing a non-Microsoft taxpayer and discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040862		0.7.72.352736	FOIA-0006854	FOIA-0006854						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH040872		0.7.72.335647	FOIA-0006846	FOIA-0006846						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040873	MSFOIA_WH040875	0.7.72.324333	FOIA-0006838	FOIA-0006840						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040876	MSFOIA_WH040877	0.7.72.291502	FOIA-0006815	FOIA-0006817						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040879	MSFOIA_WH040881	0.7.72.321404	FOIA-0006833	FOIA-0006835						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040882		0.7.72.308809	FOIA-0006827	FOIA-0006827						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040883	MSFOIA_WH040884	0.7.72.308761	FOIA-0006825	FOIA-0006826						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040886		0.7.72.334282	FOIA-0006844	FOIA-0006845						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH040887		0.7.72.310216	FOIA-0006828	FOIA-0006828						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040888		0.7.72.321447	FOIA-0006836	FOIA-0006837						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040890	MSFOIA_WH040891	0.7.72.371543	FOIA-0006891	FOIA-0006892						Comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040907		0.7.72.372377	FOIA-0006893	FOIA-0006894						Subject line and comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040909	MSFOIA_WH040910	0.7.72.363639	FOIA-0006857	FOIA-0006859						Subject line and comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040912		0.7.72.374705	FOIA-0006902	FOIA-0006903						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040914	MSFOIA_WH040915	0.7.72.378814	FOIA-0006917	FOIA-0006918						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH040916	MSFOIA_WH040917	0.7.72.383150	FOIA-0006926	FOIA-0006927						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040918	MSFOIA_WH040919	0.7.72.385756	FOIA-0006928	FOIA-0006930						Subject line and comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040921	MSFOIA_WH040924	0.7.72.368316	FOIA-0006868	FOIA-0006871						Subject line and comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040925		0.7.72.364276	FOIA-0006860	FOIA-0006860						Subject line and comments in the body of email between IRS and IRS attorneys discussing decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040927	MSFOIA_WH040928	0.7.72.369812	FOIA-0006881	FOIA-0006882						Subject line and comments in the body of emails between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040929	MSFOIA_WH040931	0.7.72.381400	FOIA-0006923	FOIA-0006925						Subject line and comments in the body of emails between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040932	MSFOIA_WH040935	0.7.72.365722	FOIA-0006862	FOIA-0006865						Subject line and comments in the body of emails between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH040936		0.7.72.370371	FOIA-0006883	FOIA-0006883						Subject line and comments in the body of email between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040937	MSFOIA_WH040938	0.7.72.369328	FOIA-0006879	FOIA-0006880						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040939	MSFOIA_WH040940	0.7.72.381097	FOIA-0006921	FOIA-0006922						Subject line and comments in the body of emails between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040939		0.7.72.381097	FOIA-0006921	FOIA-0006922						Comments in email regarding vacation time planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-07	Part	MSFOIA_WH040941	MSFOIA_WH040943	0.7.72.373340	FOIA-0006899	FOIA-0006901						Subject line and comments in the body of emails between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040947	MSFOIA_WH040948	0.7.72.372732	FOIA-0006897	FOIA-0006898						Subject line and comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040949	MSFOIA_WH040950	0.7.72.369287	FOIA-0006876	FOIA-0006878						Subject line and comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040949		0.7.72.369287	FOIA-0006876	FOIA-0006878						Comments in email regarding the personal leave of certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' leave does not outweigh the employees' privacy interest in this information.
2017-07	Part	MSFOIA_WH040952	MSFOIA_WH040955	0.7.72.370708	FOIA-0006887	FOIA-0006890						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH040956	MSFOIA_WH040957	0.7.72.368984	FOIA-0006873	FOIA-0006875						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040956		0.7.72.368984	FOIA-0006873	FOIA-0006875						Phone number and access code for internal IRS teleconference line.	(b)(7)(E)	Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-07	Part	MSFOIA_WH040959	MSFOIA_WH040961	0.7.72.370614	FOIA-0006884	FOIA-0006886						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040960		0.7.72.370614	FOIA-0006884	FOIA-0006886						Phone number and access code for internal IRS teleconference line.	(b)(7)(E)	Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-07	Part	MSFOIA_WH040962	MSFOIA_WH040964	0.7.72.376162	FOIA-0006910	FOIA-0006912						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040965		0.7.72.376207	FOIA-0006913	FOIA-0006913						Subject line of internal IRS emails referencing issues related to decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040969	MSFOIA_WH040972	0.7.72.376017	FOIA-0006906	FOIA-0006909						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040971		0.7.72.376017	FOIA-0006906	FOIA-0006909						Phone number and access code for internal IRS teleconference line.	(b)(7)(E)	Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-07	Part	MSFOIA_WH040973		0.7.72.368872	FOIA-0006872	FOIA-0006872						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040974	MSFOIA_WH040975	0.7.72.379805	FOIA-0006919	FOIA-0006920						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH040976	MSFOIA_WH040977	0.7.72.377156	FOIA-0006915	FOIA-0006916						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040976		0.7.72.377156	FOIA-0006915	FOIA-0006916						Comments in email regarding work accommodations planned by certain IRS employees.	(b)(6) and (b)(7)(C)	Public interest in details about these government employees' work accommodations does not outweigh the employees' privacy interest in this information.
2017-07	Part	MSFOIA_WH040980		0.7.72.367898	FOIA-0006866	FOIA-0006867						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH040986	MSFOIA_WH040987	0.7.72.372448	FOIA-0006895	FOIA-0006896						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041601		0.7.72.477931	FOIA-0007153	FOIA-0007153						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041606		0.7.72.479172	FOIA-0007158	FOIA-0007158						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination.	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination.
2017-07	Part	MSFOIA_WH041607	MSFOIA_WH041608	0.7.72.478831	FOIA-0007155	FOIA-0007156						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041610	MSFOIA_WH041611	0.7.72.459119	FOIA-0007143	FOIA-0007144						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041613	MSFOIA_WH041615	0.7.72.460753	FOIA-0007146	FOIA-0007148						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH041616	MSFOIA_WH041618	0.7.72.433880	FOIA-0007117	FOIA-0007119						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041619		0.7.72.474248	FOIA-0007149	FOIA-0007150						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041641	MSFOIA_WH041659	0.7.72.448493.2	FOIA-0007123	FOIA-0007142						Information about the examinations of Microsoft and non-Microsoft taxpayers and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041662	MSFOIA_WH041664	0.7.72.486864.1	FOIA-0007160	FOIA-0007163						Information about issues and decisions involved in the Microsoft examination, the examinations of non-Microsoft taxpayers, and the drafting of regulations. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041666		0.7.72.511972	FOIA-0007169	FOIA-0007170						Comments in the body of internal IRS emails containing information about the examinations of non-Microsoft taxpayers.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-07	Part	MSFOIA_WH041762	MSFOIA_WH041763	0.7.72.500529	FOIA-0007164	FOIA-0007165						Comments in the body of internal IRS emails containing information about the examinations of non-Microsoft taxpayers.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-07	Part	MSFOIA_WH041858	MSFOIA_WH041859	0.7.72.506382	FOIA-0007167	FOIA-0007168						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041860	MSFOIA_WH041862	0.7.72.540728	FOIA-0007172	FOIA-0007174						Comments in the body of internal IRS attorney emails discussing decisions to be made with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH041863		0.7.72.561581	FOIA-0007182	FOIA-0007183						Subject line and comments in the body of internal IRS emails discussing decisions involving contractor to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041929		0.7.72.587266	FOIA-0007336	FOIA-0007336						Subject line and comments in the body of internal IRS emails discussing decisions involving contractor to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041940	MSFOIA_WH041941	0.7.72.570685	FOIA-0007203	FOIA-0007204						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the examinations of non-Microsoft taxpayers.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-07	Part	MSFOIA_WH041951		0.7.72.571596	FOIA-0007244	FOIA-0007244						Comments in the body of emails between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041953		0.7.72.562234	FOIA-0007185	FOIA-0007185						Comments in the body of emails between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041954		0.7.72.576752	FOIA-0007265	FOIA-0007265						Subject line and comments in the body of email between agency and contractor discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH041955		0.7.72.575660	FOIA-0007262	FOIA-0007263						Subject line and comments in the body of emails including agency and contractor discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH041957		0.7.72.570979	FOIA-0007205	FOIA-0007205						Subject line and comments in the body of emails including agency and contractor discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.

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2017-07	Part	MSFOIA_WH041958		0.7.72.580463	FOIA-0007283	FOIA-0007284						Subject line and comments in the body of emails including agency and contractor discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH041960		0.7.72.568018	FOIA-0007201	FOIA-0007202						Subject line and comments in the body of emails including agency and contractor discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting Microsoft's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability.
2017-07	Part	MSFOIA_WH041971		0.7.72.573716	FOIA-0007252	FOIA-0007252						Comments in the body of emails between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041972		0.7.72.583575	FOIA-0007286	FOIA-0007287						Comments in the body of emails between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041974		0.7.72.578909	FOIA-0007281	FOIA-0007281						Subject line and comments in the body of internal IRS email discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041976		0.7.72.583369	FOIA-0007285	FOIA-0007285						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041977		0.7.72.586439	FOIA-0007326	FOIA-0007326						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041978	MSFOIA_WH041980	0.7.72.583621	FOIA-0007289	FOIA-0007291						Comments in the body of emails between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH041981	MSFOIA_WH041983	0.7.72.586376	FOIA-0007323	FOIA-0007325						Subject line and comments in the body of emails between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041984	MSFOIA_WH041987	0.7.72.559200	FOIA-0007178	FOIA-0007181						Subject line and comments in the body of emails between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041988		0.7.72.574675	FOIA-0007253	FOIA-0007253						Subject line and comments in the body of email between agency and contractor discussing decisions to be made with respect to the Microsoft examination. Includes passwords used for access to contractor-provided files.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayer's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-07	Part	MSFOIA_WH041989	MSFOIA_WH041991	0.7.72.575038	FOIA-0007254	FOIA-0007256						Comments in the body of emails between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041992	MSFOIA_WH041995	0.7.72.584294	FOIA-0007297	FOIA-0007301						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041993		0.7.72.584294	FOIA-0007297	FOIA-0007301						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-07	Part	MSFOIA_WH041997	MSFOIA_WH042001	0.7.72.583705	FOIA-0007292	FOIA-0007296						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH041999		0.7.72.583705	FOIA-0007292	FOIA-0007296						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-07	Part	MSFOIA_WH042004		0.7.72.585392	FOIA-0007318	FOIA-0007320						Comments in the body of emails between IRS and IRS attorneys discussing decisions to be made with respect to employee travel related to the Microsoft examination.	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination.

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2017-07	Part	MSFOIA_WH042054		0.7.72.576931.1	FOIA-0007270	FOIA-0007270						Comments in a draft of an internal agency memorandum discussing potential liabilities at issue in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH042069		0.7.72.584480.2	FOIA-0007312	FOIA-0007312						Comments in a draft of an internal agency memorandum discussing potential liabilities at issue in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH042075		0.7.72.583603	FOIA-0007288	FOIA-0007288						Comments in a draft of an internal agency memorandum discussing potential liabilities at issue in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH042082		0.7.72.563175.2	FOIA-0007194	FOIA-0007194						Comments in a draft of an internal agency memorandum discussing potential liabilities at issue in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH042093		0.7.72.587217.2	FOIA-0007333	FOIA-0007333						Comments in a draft of an internal agency memorandum discussing potential liabilities at issue in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH042101	MSFOIA_WH042102	0.7.72.558942	FOIA-0007175	FOIA-0007176						Comments in the body of emails between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice and the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH042125		0.7.72.564182	FOIA-0007197	FOIA-0007197						Subject line and name of attachment in internal IRS emails regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-07	Part	MSFOIA_WH042136		0.7.72.559007	FOIA-0007177	FOIA-0007177						Comments in the body of emails between IRS and IRS attorneys regarding discussions of decisions to be made with respect to the Microsoft examination. Communicates information shared with attorneys to elicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-07	Part	MSFOIA_WH042151	MSFOIA_WH042152	0.7.72.587288	FOIA-0007338	FOIA-0007339						Subject line and comments in the body of internal IRS emails discussing decisions to be made with respect to the examinations of non-Microsoft taxpayers.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH042500		0.7.72.81902	FOIA-0007348	FOIA-0007349						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH042508		0.7.72.82027	FOIA-0007385	FOIA-0007385						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH042509	MSFOIA_WH042512	0.7.72.81965	FOIA-0007367	FOIA-0007371						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH042514	MSFOIA_WH042515	0.7.72.81978	FOIA-0007372	FOIA-0007373						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH042516	MSFOIA_WH042519	0.7.72.81928	FOIA-0007350	FOIA-0007353						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH042520	MSFOIA_WH042523	0.7.72.81931	FOIA-0007354	FOIA-0007357						Discussion regarding decisions to be made with respect to the Microsoft examination, including a description of legal advice provided by agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH042526	MSFOIA_WH042529	0.7.72.81942	FOIA-0007358	FOIA-0007361						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH042531	MSFOIA_WH042535	0.7.72.81994	FOIA-0007376	FOIA-0007380						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH042536		0.7.72.82021	FOIA-0007383	FOIA-0007384						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH042548		0.7.72.81982	FOIA-0007374	FOIA-0007375						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH042555	MSFOIA_WH042558	0.7.72.81964	FOIA-0007363	FOIA-0007366						Notes memorializing discussions regarding decisions to be made with respect to the Microsoft examination, including notes describing information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH042578		0.7.72.81997	FOIA-0007381	FOIA-0007382						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH042581		0.7.72.81943	FOIA-0007362	FOIA-0007362						Information identifying candidates being considered for possible expert services contract to assist with the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH042627	MSFOIA_WH042629	0.7.72.95842	FOIA-0007411	FOIA-0007413						Dollar amount	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and strategy of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH042630	MSFOIA_WH042632	0.7.72.96042	FOIA-0007428	FOIA-0007430						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-08	Part	MSFOIA_WH042633	MSFOIA_WH042634	0.7.72.95878	FOIA-0007419	FOIA-0007421						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH042636		0.7.72.95655	FOIA-0007408	FOIA-0007408						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH042688		0.7.72.95847	FOIA-0007417	FOIA-0007418						Contractor's billing information	(b)(4)	Billing information of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2017-08	Part	MSFOIA_WH042891		0.7.72.82204	FOIA-0007386	FOIA-0007387						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH042893		0.7.72.82215	FOIA-0007388	FOIA-0007390						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes password for teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-08	Part	MSFOIA_WH042991		0.7.72.96382	FOIA-0007434	FOIA-0007435						List of topics of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH042993		0.7.72.96054	FOIA-0007431	FOIA-0007431						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH042994	MSFOIA_WH042995	0.7.72.95919	FOIA-0007425	FOIA-0007427						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH042997		0.7.72.95039	FOIA-0007397	FOIA-0007399						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH043006	MSFOIA_WH043007	0.7.72.82745	FOIA-0007392	FOIA-0007393						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH043014		0.7.72.95154	FOIA-0007400	FOIA-0007401						Preliminary discussion about an aspect of how interviews would be conducted.	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination.
2017-08	Part	MSFOIA_WH043016	MSFOIA_WH043017	0.7.72.95843	FOIA-0007414	FOIA-0007416						Preliminary discussion about an aspect of how interviews would be conducted.	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination.
2017-08	Part	MSFOIA_WH043020		0.7.72.95907	FOIA-0007423	FOIA-0007424						Preliminary discussion about an aspect of how interviews would be conducted.	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination.
2017-08	Part	MSFOIA_WH043031		0.7.72.95618	FOIA-0007407	FOIA-0007407						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-08	Part	MSFOIA_WH043192		0.7.72.84449	FOIA-0007394	FOIA-0007395						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH043343		0.7.72.82565	FOIA-0007391	FOIA-0007391						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH043448	MSFOIA_WH043449	0.7.72.81680	FOIA-0007340	FOIA-0007341						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH043513	MSFOIA_WH043515	0.7.72.81789	FOIA-0007345	FOIA-0007347						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH043533	MSFOIA_WH043535	0.7.72.81684	FOIA-0007342	FOIA-0007344						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH044270		0.7.72.194551	FOIA-0007519	FOIA-0007519						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH044272	MSFOIA_WH044284	0.7.72.194593.1	FOIA-0007521	FOIA-0007533						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH044316		0.7.72.194818	FOIA-0007534	FOIA-0007534						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH044453		0.7.72.199004	FOIA-0007540	FOIA-0007541						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH044766		0.7.72.197527	FOIA-0007537	FOIA-0007537						Discussions of issues and decisions involved in the Microsoft examination, including information communicated with attorneys, and name of a taxpayer other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH045339		0.7.72.206709	FOIA-0007542	FOIA-0007543						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH045341		0.7.72.206720	FOIA-0007544	FOIA-0007545						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH045343	MSFOIA_WH045357	0.7.72.207010	FOIA-0007546	FOIA-0007560						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH045358	MSFOIA_WH045373	0.7.72.207010.1	FOIA-0007561	FOIA-0007576						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH045439	MSFOIA_WH045458	0.7.72.207317	FOIA-0007577	FOIA-0007596						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH045459	MSFOIA_WH045479	0.7.72.207317.1	FOIA-0007597	FOIA-0007617						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH045501		0.7.72.113081	FOIA-0007480	FOIA-0007481						Information about the examination of a taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.

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2017-08	Part	MSFOIA_WH045510	MSFOIA_WH045514	0.7.72.113081.3	FOIA-0007484	FOIA-0007488						Information about various examinations of taxpayers who are not Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH045518	MSFOIA_WH045527	0.7.72.114947.1	FOIA-0007490	FOIA-0007499						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH045534	MSFOIA_WH045540	0.7.72.107717.1	FOIA-0007445	FOIA-0007451						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH045566	MSFOIA_WH045571	0.7.72.110898.1	FOIA-0007471	FOIA-0007479						Descriptions of status, decisions, and issues being discussed as part of the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH045575	MSFOIA_WH045590	0.7.72.109188.1	FOIA-0007453	FOIA-0007469						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH045593	MSFOIA_WH045608	0.7.72.117475.1	FOIA-0007502	FOIA-0007518						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH047681		0.7.72.407611	FOIA-0008007	FOIA-0008008						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH047695	MSFOIA_WH047696	0.7.72.396751	FOIA-0007867	FOIA-0007868						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys, and information about the examination of a taxpayer who is not Microsoft. Includes password for teleconference line.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-08	Part	MSFOIA_WH047707	MSFOIA_WH047708	0.7.72.405447	FOIA-0007988	FOIA-0007989						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH047709		0.7.72.402516	FOIA-0007954	FOIA-0007955						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH047720		0.7.72.395118	FOIA-0007826	FOIA-0007827						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH047845		0.7.72.397117	FOIA-0007874	FOIA-0007874						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH047855		0.7.72.392666	FOIA-0007716	FOIA-0007717						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH047874		0.7.72.400758	FOIA-0007929	FOIA-0007930						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH047884		0.7.72.391336	FOIA-0007680	FOIA-0007681						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH047894	MSFOIA_WH047895	0.7.72.399083	FOIA-0007911	FOIA-0007912						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH047896		0.7.72.396212	FOIA-0007846	FOIA-0007847						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH047906	MSFOIA_WH047907	0.7.72.395051	FOIA-0007819	FOIA-0007820						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH047953		0.7.72.391415	FOIA-0007692	FOIA-0007692						Topics of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH047954		0.7.72.391415.1	FOIA-0007693	FOIA-0007694						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH047957		0.7.72.396248	FOIA-0007851	FOIA-0007852						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH048752	MSFOIA_WH048753	0.7.72.395763	FOIA-0007831	FOIA-0007833						Names of taxpayers other than Microsoft and details about their examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH048755	MSFOIA_WH048757	0.7.72.395763.1	FOIA-0007834	FOIA-0007837						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH048786	MSFOIA_WH048787	0.7.72.394604.2	FOIA-0007809	FOIA-0007811						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH048789	MSFOIA_WH048790	0.7.72.398458	FOIA-0007899	FOIA-0007901						Names of taxpayers other than Microsoft and details about their examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH048792	MSFOIA_WH048794	0.7.72.398458.1	FOIA-0007902	FOIA-0007905						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH048795		0.7.72.391413	FOIA-0007685	FOIA-0007687						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH048797		0.7.72.391413	FOIA-0007685	FOIA-0007687						Names of taxpayers other than Microsoft and details about their examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH048799	MSFOIA_WH048801	0.7.72.391413.1	FOIA-0007688	FOIA-0007691						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH048802	MSFOIA_WH048803	0.7.72.396469	FOIA-0007860	FOIA-0007861						Names of taxpayers other than Microsoft and details about their examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.

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2017-08	Part	MSFOIA_WH048809	MSFOIA_WH048810	0.7.72.396469.2	FOIA-0007863	FOIA-0007865						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH048815		0.7.72.407100	FOIA-0007994	FOIA-0007997						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH048817	MSFOIA_WH048818	0.7.72.407100	FOIA-0007994	FOIA-0007997						Names of taxpayers other than Microsoft and details about their examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH048820	MSFOIA_WH048822	0.7.72.407100.1	FOIA-0007998	FOIA-0008001						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH048825	MSFOIA_WH048827	0.7.72.408438.1	FOIA-0008018	FOIA-0008021						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH048832		0.7.72.402295.1	FOIA-0007952	FOIA-0007953						Descriptions of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH048833	MSFOIA_WH048834	0.7.72.394654	FOIA-0007816	FOIA-0007817						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH048835		0.7.72.394654.1	FOIA-0007818	FOIA-0007818						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH049057		0.7.72.394599	FOIA-0007799	FOIA-0007800						Information about the examination of a taxpayer who is not Microsoft	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigation being discussed.
2017-08	Part	MSFOIA_WH049058	MSFOIA_WH049063	0.7.72.394599.1	FOIA-0007801	FOIA-0007806						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049065		0.7.72.398973	FOIA-0007906	FOIA-0007907						Name of taxpayer other than Microsoft and details about their examination.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH049066		0.7.72.397856	FOIA-0007882	FOIA-0007883						Name of taxpayer other than Microsoft and details about their examination.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH049068	MSFOIA_WH049073	0.7.72.397856.1	FOIA-0007884	FOIA-0007889						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049074		0.7.72.393311	FOIA-0007730	FOIA-0007731						Name of taxpayer other than Microsoft and details about their examination.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH049076	MSFOIA_WH049081	0.7.72.393311.1	FOIA-0007732	FOIA-0007737						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH049089		0.7.72.397067	FOIA-0007869	FOIA-0007869						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049090	MSFOIA_WH049092	0.7.72.397067.1	FOIA-0007870	FOIA-0007873						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049097	MSFOIA_WH049099	0.7.72.393369.1	FOIA-0007740	FOIA-0007742						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049101		0.7.72.393369.2	FOIA-0007743	FOIA-0007744						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049105	MSFOIA_WH049106	0.7.72.409280.1	FOIA-0008034	FOIA-0008036						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049307	MSFOIA_WH049309	0.7.72.404566.1	FOIA-0007975	FOIA-0007977						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049311	MSFOIA_WH049313	0.7.72.404045.1	FOIA-0007971	FOIA-0007973						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH049345		0.7.72.405173.1	FOIA-0007984	FOIA-0007984						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049350		0.7.72.397501.1	FOIA-0007880	FOIA-0007880						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049352		0.7.72.402235	FOIA-0007949	FOIA-0007949						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049353		0.7.72.402235.1	FOIA-0007950	FOIA-0007950						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049378	MSFOIA_WH049379	0.7.72.400956.1	FOIA-0007940	FOIA-0007941						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049381	MSFOIA_WH049382	0.7.72.405323.1	FOIA-0007986	FOIA-0007987						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049384	MSFOIA_WH049385	0.7.72.399007.1	FOIA-0007909	FOIA-0007910						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH049387	MSFOIA_WH049388	0.7.72.407865.1	FOIA-0008010	FOIA-0008011						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049390	MSFOIA_WH049391	0.7.72.395104.1	FOIA-0007824	FOIA-0007825						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049392		0.7.72.403934	FOIA-0007967	FOIA-0007967						Issues referred to counsel attorneys for advice.	(b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues being discussed. Reflects subjects of legal advice sought from agency attorneys.
2017-08	Part	MSFOIA_WH049397		0.7.72.399265	FOIA-0007918	FOIA-0007918						Issues referred to counsel attorneys for advice.	(b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues being discussed. Reflects subjects of legal advice sought from agency attorneys.
2017-08	Part	MSFOIA_WH049412		0.7.72.394267.1	FOIA-0007793	FOIA-0007795						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049417		0.7.72.400178.1	FOIA-0007926	FOIA-0007928						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049422		0.7.72.396366.1	FOIA-0007857	FOIA-0007859						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049426		0.7.72.410548.1	FOIA-0008038	FOIA-0008040						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049931		0.7.72.398114	FOIA-0007895	FOIA-0007895						Name of taxpayer other than Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.

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2017-08	Part	MSFOIA_WH049932	MSFOIA_WH049934	0.7.72.398114.1	FOIA-0007896	FOIA-0007898						Descriptions of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH049970		0.7.72.404767.1	FOIA-0007979							Descriptions of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050199		0.7.72.400865.1	FOIA-0007936							Descriptions of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050204	MSFOIA_WH050205	0.7.72.392411.1	FOIA-0007703	FOIA-0007704						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050209	MSFOIA_WH050210	0.7.72.403704.1	FOIA-0007959	FOIA-0007962						Descriptions of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050214	MSFOIA_WH050215	0.7.72.401478.1	FOIA-0007947	FOIA-0007948						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH050217	MSFOIA_WH050218	0.7.72.396189.1	FOIA-0007844	FOIA-0007845						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050315		0.7.72.398062.1	FOIA-0007892							Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050325		0.7.72.396170.1	FOIA-0007840							Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050369		0.7.72.401020.1	FOIA-0007943							Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050373		0.7.72.393783.1	FOIA-0007746							Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050383		0.7.72.391577.1	FOIA-0007698							Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050388		0.7.72.408309.1	FOIA-0008014							Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
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2017-08	Part	MSFOIA_WH050393		0.7.72.399230.1	FOIA-0007915	FOIA-0007917						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050422	MSFOIA_WH050423	0.7.72.392587.1	FOIA-0007706	FOIA-0007707						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050475		0.7.72.406988	FOIA-0007990	FOIA-0007990						Name of taxpayer other than Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-08	Part	MSFOIA_WH050476	MSFOIA_WH050477	0.7.72.406988.1	FOIA-0007991	FOIA-0007992						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050538	MSFOIA_WH050540	0.7.72.394623.1	FOIA-0007813	FOIA-0007815						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050553	MSFOIA_WH050555	0.7.72.392652.1	FOIA-0007713	FOIA-0007715						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050557	MSFOIA_WH050559	0.7.72.399746.1	FOIA-0007922	FOIA-0007924						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050561	MSFOIA_WH050563	0.7.72.394134.1	FOIA-0007755	FOIA-0007757						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH050649	MSFOIA_WH050650	0.7.72.395550.1	FOIA-0007829	FOIA-0007830						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050652		0.7.72.397444	FOIA-0007875	FOIA-0007875						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050653	MSFOIA_WH050655	0.7.72.397444.1	FOIA-0007876	FOIA-0007878						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050658		0.7.72.393785	FOIA-0007749	FOIA-0007750						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050660	MSFOIA_WH050662	0.7.72.393785.1	FOIA-0007751	FOIA-0007753						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050981		0.7.72.403881	FOIA-0007963	FOIA-0007963						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH050982	MSFOIA_WH050984	0.7.72.403881.1	FOIA-0007964	FOIA-0007966						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH051004	MSFOIA_WH051006	0.7.72.393179.1	FOIA-0007722	FOIA-0007724						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH051008	MSFOIA_WH051010	0.7.72.394256.1	FOIA-0007759	FOIA-0007761						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH051011	MSFOIA_WH051039	0.7.72.394256.2	FOIA-0007762	FOIA-0007790						Information about status and decisions in various examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH051046	MSFOIA_WH051048	0.7.72.393242.1	FOIA-0007727	FOIA-0007729						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH051609	MSFOIA_WH051611	0.7.72.392588.1	FOIA-0007709	FOIA-0007711						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH051645	MSFOIA_WH051648	0.7.72.408990.1	FOIA-0008028	FOIA-0008031						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH051650	MSFOIA_WH051653	0.7.72.407450.1	FOIA-0008003	FOIA-0008006						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH051672		0.7.72.408886	FOIA-0008022	FOIA-0008022						Information about the examination of a taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.

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2017-08	Part	MSFOIA_WH051673	MSFOIA_WH051676	0.7.72.408886.1	FOIA-0008023	FOIA-0008026						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH052039		0.7.72.237776	FOIA-0007625	FOIA-0007625						Issues regarding a general enforcement effort referred to other revenue agents and counsel attorneys for discussion and advice.	(b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues being discussed. Reflects subjects of legal advice sought from agency attorneys.
2017-08	Part	MSFOIA_WH052040	MSFOIA_WH052046	0.7.72.237776.1	FOIA-0007626	FOIA-0007632							NO EXEMPTIONS ASSERTED	
2017-08	Part	MSFOIA_WH052461	MSFOIA_WH052462	0.7.72.249755.1	FOIA-0007634	FOIA-0007635						Descriptions of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH052530	MSFOIA_WH052531	0.7.72.216051	FOIA-0007618	FOIA-0007619						Information about examination of taxpayer who is not Microsoft, and discussion of decisions involved in enforcement efforts generally.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH052532	MSFOIA_WH052536	0.7.72.216051.1	FOIA-0007620	FOIA-0007624						Names of taxpayers other than Microsoft and various details about their examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH052678		0.7.72.253871	FOIA-0007636	FOIA-0007638						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH052960		0.7.72.267017	FOIA-0007652	FOIA-0007652						Topic of certain decisions to be made with respect to the Microsoft examination that was referred to agency attorney for advice, and agency attorney's home phone number.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the subject of legal advice sought from agency attorneys. Direct phone number of agency employee whose privacy interest outweighs any public interest in this information Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH053195		0.7.72.267041	FOIA-0007653	FOIA-0007654						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-08	Part	MSFOIA_WH053274		0.7.72.267101	FOIA-0007655	FOIA-0007655						Descriptions of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH053304		0.7.72.267111	FOIA-0007656	FOIA-0007656						Descriptions of status, issues, and decisions involved in the Microsoft examination, and name of taxpayer other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH053305		0.7.72.264388	FOIA-0007641	FOIA-0007641						Discussion of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to a taxpayer other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH053306		0.7.72.265420	FOIA-0007644	FOIA-0007645						Discussion of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to a taxpayer other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH053329	MSFOIA_WH053330	0.7.72.264164	FOIA-0007639	FOIA-0007640						Discussion of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in enforcement efforts related to a taxpayer other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH053331	MSFOIA_WH053332	0.7.72.265457	FOIA-0007646	FOIA-0007647						Descriptions of status, issues, and decisions involved in the Microsoft examination, and name of taxpayer other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH053337		0.7.72.265357	FOIA-0007642	FOIA-0007643						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH054267	MSFOIA_WH054272	0.7.72.101694	FOIA-0007437	FOIA-0007443						Discussion regarding decisions to be made with respect to the Microsoft examination, including a request for advice from agency attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects a request for legal advice from agency attorney. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH054730		0.7.72.367997	FOIA-0007658	FOIA-0007658						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH054808		0.7.72.370834	FOIA-0007661	FOIA-0007661						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH054857		0.7.72.387894	FOIA-0007674	FOIA-0007674						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH056240		0.7.72.369324	FOIA-0007659	FOIA-0007660						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-08	Part	MSFOIA_WH056810		0.7.72.380843	FOIA-0007669	FOIA-0007670						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH056815		0.7.72.381443	FOIA-0007672	FOIA-0007672						Topics of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH056839		0.7.72.374047	FOIA-0007662	FOIA-0007664						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH056870		0.7.72.388800	FOIA-0007677	FOIA-0007679						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2017-08	Part	MSFOIA_WH056871	MSFOIA_WH056872	0.7.72.388800	FOIA-0007677	FOIA-0007679						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH057277	MSFOIA_WH057290	0.7.72.417619	FOIA-0008041	FOIA-0008055						Information about various examinations of taxpayers who are not Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH057292	MSFOIA_WH057306	0.7.72.417619.1	FOIA-0008056	FOIA-0008071						Information about various examinations of taxpayers who are not Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH057308	MSFOIA_WH057319	0.7.72.423395	FOIA-0008138	FOIA-0008149						Information about the examinations of taxpayers who are not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-08	Part	MSFOIA_WH057325	MSFOIA_WH057373	0.7.72.422868	FOIA-0008089	FOIA-0008137						Information about various examinations of taxpayers who are not Microsoft, and descriptions of issues involved in these enforcement efforts.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH057657	MSFOIA_WH057843	0.7.72.423476	FOIA-0008150	FOIA-0008336						Information about various examinations of taxpayers who are not Microsoft, and descriptions of status and issues involved in these enforcement efforts.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-08	Part	MSFOIA_WH058643	MSFOIA_WH058659	0.7.72.422405	FOIA-0008072	FOIA-0008088						Information about various examinations of taxpayers who are not Microsoft, and descriptions of status and issues involved in these enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH058805	MSFOIA_WH058806	0.7.72.441473.1	FOIA-0008393	FOIA-0008394						Descriptions of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH058823	MSFOIA_WH058835	0.7.72.439048.1	FOIA-0008379	FOIA-0008391						Descriptions of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH060761	MSFOIA_WH060765	0.7.72.432688.1	FOIA-0008338	FOIA-0008342						Proposed adjustment amount in the Microsoft exam; information about various examinations of taxpayers who are not Microsoft, and descriptions of status and issues involved in these enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft exam or other investigations being discussed. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH060766	MSFOIA_WH060778	0.7.72.436708	FOIA-0008343	FOIA-0008356						Descriptions of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH060780	MSFOIA_WH060800	0.7.72.436927	FOIA-0008357	FOIA-0008377						Proposed adjustment amount in the Microsoft exam; information about various examinations of taxpayers who are not Microsoft, and descriptions of status and issues involved in these enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft exam or other investigations being discussed. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH061031	MSFOIA_WH061037	0.7.72.473349.1	FOIA-0008425	FOIA-0008431						Descriptions of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH061039	MSFOIA_WH061041	0.7.72.462532.1	FOIA-0008399	FOIA-0008401						Descriptions of status, issues, and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH061070		0.7.72.461650	FOIA-0008397	FOIA-0008397						Discussion of status, issues, and decisions involved in the Microsoft examination, and discussion of enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH062559	MSFOIA_WH062560	0.7.72.522589.1	FOIA-0008437	FOIA-0008439						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH062561	MSFOIA_WH062563	0.7.72.522589.2	FOIA-0008440	FOIA-0008442						Descriptions of issues, status of decisions, and timeline of activities involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH062564		0.7.72.523132	FOIA-0008448	FOIA-0008448						Topic of decision to be made with respect to the Microsoft examination, and details about another taxpayer's examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH062566	MSFOIA_WH062567	0.7.72.523132.1	FOIA-0008449	FOIA-0008451						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH062581	MSFOIA_WH062587	0.7.72.527713.1	FOIA-0008461	FOIA-0008469						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH062591	MSFOIA_WH062593	0.7.72.518842	FOIA-0008432	FOIA-0008435						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH062597	MSFOIA_WH062599	0.7.72.528546.1	FOIA-0008473	FOIA-0008477						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH062611	MSFOIA_WH062613	0.7.72.523065.1	FOIA-0008444	FOIA-0008447						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH062621	MSFOIA_WH062623	0.7.72.526712.1	FOIA-0008454	FOIA-0008458						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH063067	MSFOIA_WH063071	0.7.72.531065	FOIA-0008478	FOIA-0008506						Memorandum from contractor regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-08	Part	MSFOIA_WH064145	MSFOIA_WH064146	0.7.72.562953	FOIA-0008507	FOIA-0008508						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH064429		0.7.72.566145	FOIA-0008509	FOIA-0008509						Topics of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH066070	MSFOIA_WH066071	0.7.72.566233	FOIA-0008511	FOIA-0008512						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes name of a taxpayer other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH066072	MSFOIA_WH066076	0.7.72.566233.1	FOIA-0008513	FOIA-0008517						Proposed adjustment amount in the Microsoft exam; information about various examinations of taxpayers who are not Microsoft, and descriptions of status and issues involved in these enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft exam or other investigations being discussed. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH066172		0.7.72.576478.1	FOIA-0008519	FOIA-0008519						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-08	Part	MSFOIA_WH066674		0.7.72.580588	FOIA-0008521	FOIA-0008521						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-08	Part	MSFOIA_WH066683	MSFOIA_WH066686	0.7.72.580588.3	FOIA-0008524	FOIA-0008527						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-09	Part	MSFOIA_WH042315		0.7.72.396	FOIA-0008530	FOIA-0008530						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042320		0.7.72.1024	FOIA-0008531	FOIA-0008531						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042323		0.7.72.1074	FOIA-0008532	FOIA-0008532						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042334 (PRE-LITIGATION BATES NO.: MSFOIA_WH043671)		0.7.72.22307	FOIA-0008535	FOIA-0008535						Internal discussion between IRS employees and IRS Chief Counsel attorneys with respect to Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation; email also contains discussion of legal advice from Chief Counsel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-09	Part	MSFOIA_WH042338		0.7.72.39262	FOIA-0008538	FOIA-0008539						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042367		0.7.72.52999	FOIA-0008540	FOIA-0008540						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042407 (PRE-LITIGATION BATES NO.: MSFOIA_WH050377)		0.7.72.55301	FOIA-0008545	FOIA-0008547						CIC Monitoring Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042499 (PRE-LITIGATION BATES NO.: MSFOIA_WH039677)		0.7.72.61415	FOIA-0008548	FOIA-0008548						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-09	Part	MSFOIA_WH042508 (BATES NO.: MSFOIA_WH043405)	MSFOIA_WH042509	0.7.72.82382	FOIA-0008551	FOIA-0008554						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042509 (PRE-LITIGATION BATES NO.: MSFOIA_WH043463)		0.7.72.82407	FOIA-0008555	FOIA-0008555						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042516 (PRE-LITIGATION BATES NO.: MSFOIA_WH043414)		0.7.72.84414	FOIA-0008557	FOIA-0008557						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042520 (PRE-LITIGATION BATES NO.: MSFOIA_WH043443)		0.7.72.84520	FOIA-0008558	FOIA-0008559						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042524 (PRE-LITIGATION BATES NO.: MSFOIA_WH043447)		0.7.72.84542	FOIA-0008560	FOIA-0008560						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042530 (PRE-LITIGATION BATES NO.: MSFOIA_WH043396)	MSFOIA_WH042536	0.7.72.84648	FOIA-0008562	FOIA-0008568						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042531 (PRE-LITIGATION BATES NO.: MSFOIA_WH043445)	MSFOIA_WH042532	0.7.72.84695	FOIA-0008569	FOIA-0008570						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042536		0.7.72.95304	FOIA-0008571	FOIA-0008571						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-09	Part	MSFOIA_WH042538 (PRE-LITIGATION BATES NO.: MSFOIA_WH043536)		0.7.72.95334	FOIA-0008572	FOIA-0008573						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042538 (PRE-LITIGATION BATES NO.: MSFOIA_WH043536)		0.7.72.95334	FOIA-0008572	FOIA-0008573						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-09	Part	MSFOIA_WH042540		0.7.72.95995	FOIA-0008574	FOIA-0008574						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042547 (PRE-LITIGATION BATES NO.: MSFOIA_WH045617)	MSFOIA_WH042549	0.7.72.113138	FOIA-0008580	FOIA-0008582						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042559 (PRE-LITIGATION BATES NO.: MSFOIA_WH044084)	MSFOIA_WH042560	0.7.72.127058	FOIA-0008585	FOIA-0008586						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-09	Part	MSFOIA_WH042559 (PRE-LITIGATION BATES NO.: MSFOIA_WH044084)		0.7.72.127058	FOIA-0008585	FOIA-0008586						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042573 (PRE-LITIGATION BATES NO.: MSFOIA_WH044086)	MSFOIA_WH042588	0.7.72.127058.1	FOIA-0008587	FOIA-0008602						CSA Buy-In Inventory Report, containing list of active cases of third-party taxpayers and Microsoft, including internal reference numbers, details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042576 (PRE-LITIGATION BATES NO.: MSFOIA_WH045297)		0.7.72.141798	FOIA-0008604	FOIA-0008605						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042577 (PRE-LITIGATION BATES NO.: MSFOIA_WH045297)		0.7.72.141798	FOIA-0008604	FOIA-0008605						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.

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2017-09	Part	MSFOIA_WH042581 (PRE-LITIGATION BATES NO.: MSFOIA_WH044467)	MSFOIA_WH042582	0.7.72.194451	FOIA-0008608	FOIA-0008609						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042582 (PRE-LITIGATION BATES NO.: MSFOIA_WH044498)	MSFOIA_WH042583	0.7.72.194508	FOIA-0008610	FOIA-0008611						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042588 (PRE-LITIGATION BATES NO.: MSFOIA_WH044515)		0.7.72.194556	FOIA-0008612	FOIA-0008612						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042589 (PRE-LITIGATION BATES NO.: MSFOIA_WH044506)	MSFOIA_WH042590	0.7.72.194749	FOIA-0008613	FOIA-0008615						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042591 (PRE-LITIGATION BATES NO.: MSFOIA_WH044510)		0.7.72.194835	FOIA-0008616	FOIA-0008616						Title of discussion draft of document shared among agency employees and attorneys for consideration and comment during Microsoft's examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-09	Part	MSFOIA_WH042598 (PRE-LITIGATION BATES NO.: MSFOIA_WH044492)	MSFOIA_WH042599	0.7.72.195004	FOIA-0008618	FOIA-0008619						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.

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2017-09	Part	MSFOIA_WH042600 (PRE-LITIGATION BATES NO.: MSFOIA_WH044496)		0.7.72.195011	FOIA-0008620	FOIA-0008621						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042602 (PRE-LITIGATION BATES NO.: MSFOIA_WH044494)		0.7.72.195027	FOIA-0008622	FOIA-0008623						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042603 (PRE-LITIGATION BATES NO.: MSFOIA_WH044494)	MSFOIA_WH042604	0.7.72.195033	FOIA-0008624	FOIA-0008625						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH042605 (PRE-LITIGATION BATES NO.: MSFOIA_WH044514)		0.7.72.195222	FOIA-0008626	FOIA-0008626						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042606 (PRE-LITIGATION BATES NO.: MSFOIA_WH044516)		0.7.72.195229	FOIA-0008627	FOIA-0008627						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH042612 (PRE-LITIGATION BATES NO.: MSFOIA_WH044488)	MSFOIA_WH042613	0.7.72.195319	FOIA-0008628	FOIA-0008629						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WH042614 (PRE-LITIGATION BATES NO.: MSFOIA_WH044502)	MSFOIA_WH042615	0.7.72.196266	FOIA-0008630	FOIA-0008631						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042616 (PRE-LITIGATION BATES NO.: MSFOIA_WH044465)		0.7.72.196401	FOIA-0008632	FOIA-0008632						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042617 (PRE-LITIGATION BATES NO.: MSFOIA_WH044486)	MSFOIA_WH042618	0.7.72.196412	FOIA-0008633	FOIA-0008634						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042620 (PRE-LITIGATION BATES NO.: MSFOIA_WH044470)	MSFOIA_WH042624	0.7.72.197504	FOIA-0008635	FOIA-0008639						Seattle Counsel's year-end report, reporting on the status of ongoing cases, including cases in pre-litigation and active litigation, and cases in examination; discussing legal advice requested and provided by Counsel with respect to third-party taxpayer enforcement matters, and Microsoft enforcement matters; discussing decisions involved in third-party taxpayer and Microsoft examinations, including scope and direction of cases and legal theories and advice to IRS with regard to the examinations	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042620 (PRE-LITIGATION BATES NO.: MSFOIA_WH044470)		0.7.72.197504	FOIA-0008635	FOIA-0008639						Seattle Counsel's year-end report, reporting on the status of personnel matters, including details about employee's personal travel/vacation/leave plans, hiring matters, and other personnel-related matters	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information; agency employee's privacy interest in hiring and personnel decisions is not outweighed by any public interest in this information
2017-09	Part	MSFOIA_WH042621 (PRE-LITIGATION BATES NO.: MSFOIA_WH044444)		0.7.72.197757	FOIA-0008640	FOIA-0008640						Discussion regarding draft document regarding Microsoft examination and requesting input from Chief Counsel attorneys regarding the draft	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WH042624 (PRE-LITIGATION BATES NO.: MSFOIA_WH044478)		0.7.72.197789	FOIA-0008642	FOIA-0008642						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042627 (PRE-LITIGATION BATES NO.: MSFOIA_WH044455)	MSFOIA_WH042628	0.7.72.197916	FOIA-0008644	FOIA-0008645						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042630 (PRE-LITIGATION BATES NO.: MSFOIA_WH044466)		0.7.72.197942	FOIA-0008646	FOIA-0008646						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042633 (PRE-LITIGATION BATES NO.: MSFOIA_WH044500)	MSFOIA_WH042634	0.7.72.198062	FOIA-0008647	FOIA-0008648						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042636 (PRE-LITIGATION BATES NO.: MSFOIA_WH044475)	MSFOIA_WH042638	0.7.72.198098	FOIA-0008649	FOIA-0008651						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal theories and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042637 (PRE-LITIGATION BATES NO.: MSFOIA_WH044452)		0.7.72.198814	FOIA-0008652	FOIA-0008652						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WHO42638 (PRE-LITIGATION BATES NO.: MSFOIA_WHO44443)		0.7.72.198911	FOIA-0008653	FOIA-0008653						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WHO42654 (PRE-LITIGATION BATES NO.: MSFOIA_WHO44459)		0.7.72.199068	FOIA-0008654	FOIA-0008654						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WHO42656 (PRE-LITIGATION BATES NO.: MSFOIA_WHO44460)		0.7.72.199083	FOIA-0008655	FOIA-0008655						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WHO42661 (PRE-LITIGATION BATES NO.: MSFOIA_WHO44451)		0.7.72.199086	FOIA-0008657	FOIA-0008657						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WHO42667 (PRE-LITIGATION BATES NO.: MSFOIA_WHO44485)		0.7.72.199229	FOIA-0008658	FOIA-0008658						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WHO42670 (PRE-LITIGATION BATES NO.: MSFOIA_WHO44457)		0.7.72.199293	FOIA-0008659	FOIA-0008659						Discussion among IRS Chief Counsel attorneys discussing draft document related to Microsoft examination and reflecting decisions involved in scope and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WHO42675 (PRE-LITIGATION BATES NO.: MSFOIA_WHO43933)		0.7.72.200069	FOIA-0008661	FOIA-0008661						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-09	Part	MSFOIA_WH042678 (PRE-LITIGATION BATES NO.: MSFOIA_WH043935)		0.7.72.200183	FOIA-0008663	FOIA-0008664						Discussion between IRS Chief Counsel attorneys and IRS employees discussing draft document related to Microsoft examination and reflecting decisions involved in scope and direction of examination and legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042681 (PRE-LITIGATION BATES NO.: MSFOIA_WH043962)	MSFOIA_WH042684	0.7.72.202198	FOIA-0008667	FOIA-0008670						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042683 (PRE-LITIGATION BATES NO.: MSFOIA_WH043957)		0.7.72.203947	FOIA-0008672	FOIA-0008672						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042688 (PRE-LITIGATION BATES NO.: MSFOIA_WH043946)	MSFOIA_WH042689	0.7.72.204568	FOIA-0008675	FOIA-0008676						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042690 (PRE-LITIGATION BATES NO.: MSFOIA_WH043953)		0.7.72.204759	FOIA-0008677	FOIA-0008677						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042693 (PRE-LITIGATION BATES NO.: MSFOIA_WH043948)		0.7.72.205033	FOIA-0008679	FOIA-0008679						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042702 (PRE-LITIGATION BATES NO.: MSFOIA_WH045374)		0.7.72.206998	FOIA-0008682	FOIA-0008695						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.

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2017-09	Part	MSFOIA_WH042708 (PRE-LITIGATION BATES NO.: MSFOIA_WH045388)	MSFOIA_WH042722	0.7.72.206998.1	FOIA-0008696	FOIA-0008710						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH042709 (PRE-LITIGATION BATES NO.: MSFOIA_WH045338)		0.7.72.207001	FOIA-0008711	FOIA-0008711						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042710 (PRE-LITIGATION BATES NO.: MSFOIA_WH045403)	MSFOIA_WH042725	0.7.72.207011	FOIA-0008712	FOIA-0008727						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH042711 (PRE-LITIGATION BATES NO.: MSFOIA_WH045419)	MSFOIA_WH042727	0.7.72.207011.1	FOIA-0008728	FOIA-0008744						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH042712 (PRE-LITIGATION BATES NO.: MSFOIA_WH052635)	MSFOIA_WH042715	0.7.72.213583	FOIA-0008745	FOIA-0008748						CTM Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH042713 (PRE-LITIGATION BATES NO.: MSFOIA_WH052673)		0.7.72.218928	FOIA-0008749	FOIA-0008749						Discussion regarding decisions involved in audit and examination strategy involving a particular set of tax issues	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined.

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2017-09	Part	MSFOIA_WH042752 (PRE-LITIGATION BATES NO.: MSFOIA_WH052674)	MSFOIA_WH042755	0.7.72.218928.1	FOIA-0008750	FOIA-0008753						Area 5 Biweekly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal issues and involvement of counsel in each of the matters under examination or in litigation. Comments also describe consideration of tentative agency positions on current tax issues.	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH042781 (PRE-LITIGATION BATES NO.: MSFOIA_WH052634)		0.7.72.220350	FOIA-0008754	FOIA-0008754						Discussion between IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042798 (PRE-LITIGATION BATES NO.: MSFOIA_WH052645)	MSFOIA_WH042800	0.7.72.224538	FOIA-0008755	FOIA-0008757						Discussion between IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042799 (PRE-LITIGATION BATES NO.: MSFOIA_WH052645)		0.7.72.224538	FOIA-0008755	FOIA-0008757						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-09	Part	MSFOIA_WH042804 (PRE-LITIGATION BATES NO.: MSFOIA_WH052631)		0.7.72.224586	FOIA-0008758	FOIA-0008758						Discussion between IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042804 (PRE-LITIGATION BATES NO.: MSFOIA_WH052631)		0.7.72.224586	FOIA-0008758	FOIA-0008758						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-09	Part	MSFOIA_WH042806 (PRE-LITIGATION BATES NO.: MSFOIA_WH052656)		0.7.72.225963	FOIA-0008759	FOIA-0008759						Discussion between IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042806 (PRE-LITIGATION BATES NO.: MSFOIA_WH052656)		0.7.72.225963	FOIA-0008759	FOIA-0008759						Discussion of decisions involved in third-party taxpayer examination	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined.

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2017-09	Part	MSFOIA_WH042807 (PRE-LITIGATION BATES NO.: MSFOIA_WH052657)		0.7.72.226608	FOIA-0008760	FOIA-0008760						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042817 (PRE-LITIGATION BATES NO.: MSFOIA_WH052659)		0.7.72.226757.1	FOIA-0008762	FOIA-0008765						Area 5 Biweekly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal issues and involvement of counsel in each of the matters under examination or in litigation. Comments also describe consideration of tentative agency positions on current tax issues.	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH042850 (PRE-LITIGATION BATES NO.: MSFOIA_WH052632)	MSFOIA_WH042851	0.7.72.232116	FOIA-0008766	FOIA-0008767						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042850 (PRE-LITIGATION BATES NO.: MSFOIA_WH052632)		0.7.72.232116	FOIA-0008766	FOIA-0008767						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-09	Part	MSFOIA_WH042852 (PRE-LITIGATION BATES NO.: MSFOIA_WH052642)	MSFOIA_WH042853	0.7.72.233054	FOIA-0008768	FOIA-0008770						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042852 (PRE-LITIGATION BATES NO.: MSFOIA_WH052642)	MSFOIA_WH042853	0.7.72.233054	FOIA-0008768	FOIA-0008770						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-09	Part	MSFOIA_WH042853 (PRE-LITIGATION BATES NO.: MSFOIA_WH052642)		0.7.72.233054	FOIA-0008768	FOIA-0008770						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-09	Part	MSFOIA_WH042861 (PRE-LITIGATION BATES NO.: MSFOIA_WH052630)		0.7.72.234117	FOIA-0008771	FOIA-0008771						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WH042863 (PRE-LITIGATION BATES NO.: MSFOIA_WH052640)	MSFOIA_WH042864	0.7.72.235021	FOIA-0008772	FOIA-0008773						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042863 (PRE-LITIGATION BATES NO.: MSFOIA_WH052640)		0.7.72.235021	FOIA-0008772	FOIA-0008773						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-09	Part	MSFOIA_WH042863 (PRE-LITIGATION BATES NO.: MSFOIA_WH052640)		0.7.72.235021	FOIA-0008772	FOIA-0008773						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-09	Part	MSFOIA_WH042888 (PRE-LITIGATION BATES NO.: MSFOIA_WH052664)	MSFOIA_WH042894	0.7.72.235600.1	FOIA-0008775	FOIA-0008781						CTM Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH042891 (PRE-LITIGATION BATES NO.: MSFOIA_WH052671)	MSFOIA_WH042892	0.7.72.238888	FOIA-0008782	FOIA-0008783						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042893 (PRE-LITIGATION BATES NO.: MSFOIA_WH052654)	MSFOIA_WH042894	0.7.72.239763	FOIA-0008784	FOIA-0008785						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042896 (PRE-LITIGATION BATES NO.: MSFOIA_WH052628)	MSFOIA_WH042897	0.7.72.244770	FOIA-0008786	FOIA-0008787						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WH042897 (PRE-LITIGATION BATES NO.: MSFOIA_WH052648)	MSFOIA_WH042898	0.7.72.244953	FOIA-0008788	FOIA-0008789						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042903 (PRE-LITIGATION BATES NO.: MSFOIA_WH052639)		0.7.72.253563	FOIA-0008792	FOIA-0008792						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042905 (PRE-LITIGATION BATES NO.: MSFOIA_WH053229)		0.7.72.263973	FOIA-0008793	FOIA-0008793						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042926 (PRE-LITIGATION BATES NO.: MSFOIA_WH053228)		0.7.72.264293	FOIA-0008796	FOIA-0008796						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042928 (PRE-LITIGATION BATES NO.: MSFOIA_WH053238)		0.7.72.264376	FOIA-0008797	FOIA-0008797						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042930 (PRE-LITIGATION BATES NO.: MSFOIA_WH053222)		0.7.72.264395	FOIA-0008798	FOIA-0008798						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WH042931		0.7.72.264906	FOIA-0008799	FOIA-0008799						Discussion between IRS Chief Counsel attorneys, IRS employees, and contractor for expert services discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing draft document and requesting input from counsel regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042947 (PRE-LITIGATION BATES NO.: MSFOIA_WH053272)		0.7.72.265018	FOIA-0008804	FOIA-0008804						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042949 (PRE-LITIGATION BATES NO.: MSFOIA_WH053302)		0.7.72.265140	FOIA-0008805	FOIA-0008805						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042951 (PRE-LITIGATION BATES NO.: MSFOIA_WH053199)	MSFOIA_WH042952	0.7.72.265165	FOIA-0008806	FOIA-0008807						Report on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal issues and involvement of counsel in each of the matters under examination or in litigation. Comments also describe consideration of tentative agency positions on current tax issues.	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH042953 (PRE-LITIGATION BATES NO.: MSFOIA_WH053204)	MSFOIA_WH042954	0.7.72.266257	FOIA-0008808	FOIA-0008809						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042959 (PRE-LITIGATION BATES NO.: MSFOIA_WH053197)	MSFOIA_WH042960	0.7.72.266301	FOIA-0008811	FOIA-0008812						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WH042962 (PRE-LITIGATION BATES NO.: MSFOIA_WH053206)		0.7.72.266303	FOIA-0008813	FOIA-0008813						Discussion among IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042962 (PRE-LITIGATION BATES NO.: MSFOIA_WH053206)		0.7.72.266303	FOIA-0008813	FOIA-0008813						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-09	Part	MSFOIA_WH042967 (PRE-LITIGATION BATES NO.: MSFOIA_WH053177)		0.7.72.266831	FOIA-0008815	FOIA-0008815						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and draft document regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042967 (PRE-LITIGATION BATES NO.: MSFOIA_WH053177)		0.7.72.266831	FOIA-0008815	FOIA-0008815						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-09	Part	MSFOIA_WH042970 (PRE-LITIGATION BATES NO.: MSFOIA_WH053223)		0.7.72.266863	FOIA-0008816	FOIA-0008816						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042972 (PRE-LITIGATION BATES NO.: MSFOIA_WH053201)	MSFOIA_WH042974	0.7.72.266930	FOIA-0008817	FOIA-0008819						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH042976 (PRE-LITIGATION BATES NO.: MSFOIA_WH053225)		0.7.72.267156	FOIA-0008820	FOIA-0008821						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042981 (PRE-LITIGATION BATES NO.: MSFOIA_WH056326)		0.7.72.362749	FOIA-0008822	FOIA-0008822						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-09	Part	MSFOIA_WH042983 (PRE-LITIGATION BATES NO.: MSFOIA_WH056329)	MSFOIA_WH042984	0.7.72.362882	FOIA-0008823	FOIA-0008824						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042985 (PRE-LITIGATION BATES NO.: MSFOIA_WH056350)	MSFOIA_WH042988	0.7.72.364357.1	FOIA-0008826	FOIA-0008830						Agent's case activity report of third-party taxpayers and Microsoft examinations, containing details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042986 (PRE-LITIGATION BATES NO.: MSFOIA_WH056276)		0.7.72.365314	FOIA-0008831	FOIA-0008831						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH042986 (PRE-LITIGATION BATES NO.: MSFOIA_WH056276)		0.7.72.365314	FOIA-0008831	FOIA-0008831						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-09	Part	MSFOIA_WH042987 (PRE-LITIGATION BATES NO.: MSFOIA_WH056832)	MSFOIA_WH042989	0.7.72.365786	FOIA-0008832	FOIA-0008834						Discussion among IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042988 (PRE-LITIGATION BATES NO.: MSFOIA_WH056862)		0.7.72.367851	FOIA-0008835	FOIA-0008835						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042989 (PRE-LITIGATION BATES NO.: MSFOIA_WH056465)		0.7.72.368039	FOIA-0008836	FOIA-0008837						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH042993 (PRE-LITIGATION BATES NO.: MSFOIA_WH056277)	MSFOIA_WH042994	0.7.72.369260	FOIA-0008874	FOIA-0008875						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-09	Part	MSFOIA_WH042997 (PRE-LITIGATION BATES NO.: MSFOIA_WH056820)	MSFOIA_WH042999	0.7.72.370804.1	FOIA-0008877	FOIA-0008880						Agent's case activity report of third-party taxpayers and Microsoft examinations, containing details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043000 (PRE-LITIGATION BATES NO.: MSFOIA_WH056861)		0.7.72.371675	FOIA-0008881	FOIA-0008881						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043001 (PRE-LITIGATION BATES NO.: MSFOIA_WH056381)		0.7.72.375436	FOIA-0008882	FOIA-0008882						Discussion between IRS Chief Counsel attorneys, IRS employees, and contractor for expert services discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043003 (PRE-LITIGATION BATES NO.: MSFOIA_WH056824)		0.7.72.381027	FOIA-0008883	FOIA-0008883						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043004 (PRE-LITIGATION BATES NO.: MSFOIA_WH056825)	MSFOIA_WH043007	0.7.72.381027.1	FOIA-0008884	FOIA-0008888						Agent's case activity report of third-party taxpayers and Microsoft examinations, containing details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043006 (PRE-LITIGATION BATES NO.: MSFOIA_WH056855)	MSFOIA_WH043009	0.7.72.381752.1	FOIA-0008890	FOIA-0008893						Agent's case activity report of third-party taxpayers and Microsoft examinations, containing details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043009 (PRE-LITIGATION BATES NO.: MSFOIA_WH056356)	MSFOIA_WH043012	0.7.72.381767.1	FOIA-0008895	FOIA-0008899						Agent's case activity report of third-party taxpayers and Microsoft examinations, containing details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-09	Part	MSFOIA_WH043010 (PRE-LITIGATION BATES NO.: MSFOIA_WH056852)	MSFOIA_WH043011	0.7.72.382315	FOIA-0008900	FOIA-0008901						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043011 (PRE-LITIGATION BATES NO.: MSFOIA_WH056467)		0.7.72.382481	FOIA-0008902	FOIA-0008902						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043016 (PRE-LITIGATION BATES NO.: MSFOIA_WH056403)	MSFOIA_WH043018	0.7.72.382736.1	FOIA-0008905	FOIA-0008909						Agent's case activity report of third-party taxpayers and Microsoft examinations, containing details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043019 (PRE-LITIGATION BATES NO.: MSFOIA_WH056845)	MSFOIA_WH043021	0.7.72.382801	FOIA-0008910	FOIA-0008912						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043022 (PRE-LITIGATION BATES NO.: MSFOIA_WH056841)	MSFOIA_WH043024	0.7.72.382950	FOIA-0008914	FOIA-0008916						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043025 (PRE-LITIGATION BATES NO.: MSFOIA_WH056385)		0.7.72.384558	FOIA-0008918	FOIA-0008918						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043029 (PRE-LITIGATION BATES NO.: MSFOIA_WH056813)	MSFOIA_WH043030	0.7.72.388723	FOIA-0008920	FOIA-0008921						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WH043030 (PRE-LITIGATION BATES NO.: MSFOIA_WH056863)		0.7.72.389300	FOIA-0008922	FOIA-0008923						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043031 (PRE-LITIGATION BATES NO.: MSFOIA_WH056463)		0.7.72.389411	FOIA-0008924	FOIA-0008925						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043032 (PRE-LITIGATION BATES NO.: MSFOIA_WH056830)		0.7.72.389520	FOIA-0008926	FOIA-0008927						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043050 (PRE-LITIGATION BATES NO.: MSFOIA_WH056686)		0.7.72.390663	FOIA-0008928	FOIA-0008928						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043167 (PRE-LITIGATION BATES NO.: MSFOIA_WH056807)	MSFOIA_WH043170	0.7.72.390663.3	FOIA-0008931	FOIA-0008931							NOT RESPONSIVE - BMP image file used as email background	
2017-09	Part	MSFOIA_WH043171 (PRE-LITIGATION BATES NO.: MSFOIA_WH056835)	MSFOIA_WH043173	0.7.72.391048	FOIA-0008932	FOIA-0008934						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043184 (PRE-LITIGATION BATES NO.: MSFOIA_WH050651)		0.7.72.391327	FOIA-0008935	FOIA-0008935						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043187 (PRE-LITIGATION BATES NO.: MSFOIA_WH050547)	MSFOIA_WH043188	0.7.72.391328	FOIA-0008936	FOIA-0008937						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-09	Part	MSFOIA_WH043188 (PRE-LITIGATION BATES NO.: MSFOIA_WH050607)		0.7.72.391562	FOIA-0008938	FOIA-0008938						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043190 (PRE-LITIGATION BATES NO.: MSFOIA_WH050541)		0.7.72.391602	FOIA-0008940	FOIA-0008940						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043192 (PRE-LITIGATION BATES NO.: MSFOIA_WH050574)	MSFOIA_WH043193	0.7.72.391608	FOIA-0008941	FOIA-0008942						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043194 (PRE-LITIGATION BATES NO.: MSFOIA_WH050974)	MSFOIA_WH043195	0.7.72.391619	FOIA-0008943	FOIA-0008944						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043206 (PRE-LITIGATION BATES NO.: MSFOIA_WH050739)		0.7.72.391792	FOIA-0008947	FOIA-0008947						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043211 (PRE-LITIGATION BATES NO.: MSFOIA_WH051224)		0.7.72.391838	FOIA-0008948	FOIA-0008949						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043213 (PRE-LITIGATION BATES NO.: MSFOIA_WH050566)	MSFOIA_WH043214	0.7.72.391870	FOIA-0008950	FOIA-0008951						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WHO43215 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50483)		0.7.72.391971	FOIA-0008952	FOIA-0008952						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43219 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50530)		0.7.72.391971.3	FOIA-0008955	FOIA-0008955							NOT RESPONSIVE - .BMP image file used as email background	
2017-09	Part	MSFOIA_WHO43220 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50761)	MSFOIA_WHO43221	0.7.72.391994	FOIA-0008956	FOIA-0008957						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WHO43222 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50825)		0.7.72.392103	FOIA-0008958	FOIA-0008958						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43228 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50705)		0.7.72.392337	FOIA-0008960	FOIA-0008960						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43262 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50542)	MSFOIA_WHO43263	0.7.72.392612	FOIA-0008962	FOIA-0008963						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43264 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50544)		0.7.72.392612.1	FOIA-0008964	FOIA-0008964							NOT RESPONSIVE - .BMP image file used as email background	
2017-09	Part	MSFOIA_WHO43266 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50625)	MSFOIA_WHO43269	0.7.72.392968	FOIA-0008965	FOIA-0008968						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WH043270 (PRE-LITIGATION BATES NO.: MSFOIA_WH050570)	MSFOIA_WH043271	0.7.72.393005	FOIA-0008969	FOIA-0008970						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043272 (PRE-LITIGATION BATES NO.: MSFOIA_WH050740)	MSFOIA_WH043273	0.7.72.393156	FOIA-0008971	FOIA-0008972						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043275 (PRE-LITIGATION BATES NO.: MSFOIA_WH050459)	MSFOIA_WH043278	0.7.72.393260	FOIA-0008973	FOIA-0008976						Discussion among IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043276 (PRE-LITIGATION BATES NO.: MSFOIA_WH050411)	MSFOIA_WH043278	0.7.72.393387	FOIA-0008977	FOIA-0008979						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043282 (PRE-LITIGATION BATES NO.: MSFOIA_WH050400)		0.7.72.393454	FOIA-0008981	FOIA-0008981						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043283 (PRE-LITIGATION BATES NO.: MSFOIA_WH050978)		0.7.72.393629	FOIA-0008982	FOIA-0008983						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043324 (PRE-LITIGATION BATES NO.: MSFOIA_WH051181)		0.7.72.393798	FOIA-0008987	FOIA-0008987						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WH043328 (PRE-LITIGATION BATES NO.: MSFOIA_WH050480)	MSFOIA_WH043329	0.7.72.394411	FOIA-0008988	FOIA-0008989						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043330 (PRE-LITIGATION BATES NO.: MSFOIA_WH050965)		0.7.72.394643	FOIA-0008990	FOIA-0008990						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043332 (PRE-LITIGATION BATES NO.: MSFOIA_WH050645)	MSFOIA_WH043333	0.7.72.394685	FOIA-0008992	FOIA-0008993						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043335 (PRE-LITIGATION BATES NO.: MSFOIA_WH050647)		0.7.72.394685.1	FOIA-0008994	FOIA-0008994							NOT RESPONSIVE - .BMP image file used as email background	
2017-09	Part	MSFOIA_WH043337 (PRE-LITIGATION BATES NO.: MSFOIA_WH050947)	MSFOIA_WH043338	0.7.72.395070	FOIA-0008995	FOIA-0008996						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043343 (PRE-LITIGATION BATES NO.: MSFOIA_WH050767)		0.7.72.395071	FOIA-0008997	FOIA-0008997						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043345 (PRE-LITIGATION BATES NO.: MSFOIA_WH050469)	MSFOIA_WH043347	0.7.72.395109	FOIA-0008999	FOIA-0009001						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-09	Part	MSFOIA_WH043386 (PRE-LITIGATION BATES NO.: MSFOIA_WH050945)	MSFOIA_WH043387	0.7.72.395219	FOIA-0009003	FOIA-0009004						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043388 (PRE-LITIGATION BATES NO.: MSFOIA_WH050751)		0.7.72.395266	FOIA-0009005	FOIA-0009005						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043389 (PRE-LITIGATION BATES NO.: MSFOIA_WH051178)	MSFOIA_WH043391	0.7.72.395291	FOIA-0009006	FOIA-0009008						Discussion among IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043395 (PRE-LITIGATION BATES NO.: MSFOIA_WH050579)	MSFOIA_WH043396	0.7.72.395396	FOIA-0009009	FOIA-0009010						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043403 (PRE-LITIGATION BATES NO.: MSFOIA_WH050398)	MSFOIA_WH043404	0.7.72.395430	FOIA-0009012	FOIA-0009013						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043405 (PRE-LITIGATION BATES NO.: MSFOIA_WH050463)	MSFOIA_WH043410	0.7.72.395467	FOIA-0009014	FOIA-0009019						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043409 (PRE-LITIGATION BATES NO.: MSFOIA_WH050450)		0.7.72.395566	FOIA-0009020	FOIA-0009020						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WH043410 (PRE-LITIGATION BATES NO.: MSFOIA_WH051627)		0.7.72.396204	FOIA-0009021	FOIA-0009021						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043415 (PRE-LITIGATION BATES NO.: MSFOIA_WH050871)		0.7.72.396502	FOIA-0009023	FOIA-0009023						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043425 (PRE-LITIGATION BATES NO.: MSFOIA_WH051520)		0.7.72.396522	FOIA-0009025	FOIA-0009026						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043443 (PRE-LITIGATION BATES NO.: MSFOIA_WH051522)		0.7.72.396522.1	FOIA-0009027	FOIA-0009027							NOT RESPONSIVE - .BMP image file used as email background	
2017-09	Part	MSFOIA_WH043445 (PRE-LITIGATION BATES NO.: MSFOIA_WH050629)		0.7.72.396531	FOIA-0009028	FOIA-0009028						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043448 (PRE-LITIGATION BATES NO.: MSFOIA_WH050641)		0.7.72.396531.2	FOIA-0009030	FOIA-0009030							NOT RESPONSIVE - .BMP image file used as email background	
2017-09	Part	MSFOIA_WH043450 (PRE-LITIGATION BATES NO.: MSFOIA_WH050455)		0.7.72.397236	FOIA-0009031	FOIA-0009034						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043457 (PRE-LITIGATION BATES NO.: MSFOIA_WH050568)	MSFOIA_WH043458	0.7.72.397318	FOIA-0009035	FOIA-0009036						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043458		0.7.72.397319	FOIA-0009037	FOIA-0009037						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-09	Part	MSFOIA_WH043469 (PRE-LITIGATION BATES NO.: MSFOIA_WH050564)	MSFOIA_WH043470	0.7.72.397481	FOIA-0009040	FOIA-0009041						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043486 (PRE-LITIGATION BATES NO.: MSFOIA_WH050401)	MSFOIA_WH043487	0.7.72.397488	FOIA-0009042	FOIA-0009043						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043500 (PRE-LITIGATION BATES NO.: MSFOIA_WH050375)		0.7.72.397842	FOIA-0009045	FOIA-0009045						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043516		0.7.72.397932	FOIA-0009047	FOIA-0009047						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043532 (PRE-LITIGATION BATES NO.: MSFOIA_WH050404)	MSFOIA_WH043533	0.7.72.398156	FOIA-0009049	FOIA-0009050						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043536 (PRE-LITIGATION BATES NO.: MSFOIA_WH050744)	MSFOIA_WH043538	0.7.72.398266	FOIA-0009052	FOIA-0009054						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043538 (PRE-LITIGATION BATES NO.: MSFOIA_WH051176)	MSFOIA_WH043539	0.7.72.398275	FOIA-0009055	FOIA-0009056						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043591 (PRE-LITIGATION BATES NO.: MSFOIA_WH050957)		0.7.72.398430	FOIA-0009057	FOIA-0009057						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WHO43594 (PRE-LITIGATION BATES NO.: MSFOIA_WHO51398)		0.7.72.398969	FOIA-0009059	FOIA-0009059						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43598 (PRE-LITIGATION BATES NO.: MSFOIA_WHO51519)		0.7.72.398969.5	FOIA-0009062	FOIA-0009062							NOT RESPONSIVE - .BMP image file used as email background	
2017-09	Part	MSFOIA_WHO43601 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50940)		0.7.72.399396	FOIA-0009063	FOIA-0009063						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and requesting input from IRS counsel regarding draft document	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WHO43602 (PRE-LITIGATION BATES NO.: MSFOIA_WHO51629)	MSFOIA_WHO43603	0.7.72.399598	FOIA-0009064	FOIA-0009065						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43610 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50985)	MSFOIA_WHO43611	0.7.72.399790	FOIA-0009068	FOIA-0009069						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43643 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50415)		0.7.72.399791	FOIA-0009071	FOIA-0009071						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43651 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50829)		0.7.72.400061	FOIA-0009076	FOIA-0009076						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43694 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50758)		0.7.72.400175	FOIA-0009080	FOIA-0009080						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WH043705		0.7.72.400728	FOIA-0009081	FOIA-0009081						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and requesting input from IRS counsel regarding draft document	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043910 (PRE-LITIGATION BATES NO.: MSFOIA_WH051396)	MSFOIA_WH043911	0.7.72.400870	FOIA-0009084	FOIA-0009085						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043911 (PRE-LITIGATION BATES NO.: MSFOIA_WH051222)	MSFOIA_WH043912	0.7.72.401004	FOIA-0009086	FOIA-0009087						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043912 (PRE-LITIGATION BATES NO.: MSFOIA_WH050473)	MSFOIA_WH043913	0.7.72.401818	FOIA-0009088	FOIA-0009089						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043913 (PRE-LITIGATION BATES NO.: MSFOIA_WH050656)	MSFOIA_WH043914	0.7.72.401854	FOIA-0009090	FOIA-0009091						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH043915 (PRE-LITIGATION BATES NO.: MSFOIA_WH050747)	MSFOIA_WH043917	0.7.72.402030	FOIA-0009092	FOIA-0009094						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH043917 (PRE-LITIGATION BATES NO.: MSFOIA_WH050750)		0.7.72.402030.1	FOIA-0009095	FOIA-0009095							NOT RESPONSIVE - .BMP image file used as email background	
2017-09	Part	MSFOIA_WH043919 (PRE-LITIGATION BATES NO.: MSFOIA_WH051185)	MSFOIA_WH043920	0.7.72.402330	FOIA-0009096	FOIA-0009098						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WHO43928 (PRE-LITIGATION BATES NO.: MSFOIA_WHO51049)		0.7.72.402394	FOIA-0009102	FOIA-0009102						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43933 (PRE-LITIGATION BATES NO.: MSFOIA_WHO51390)		0.7.72.403191	FOIA-0009104	FOIA-0009105						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43934 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50576)	MSFOIA_WHO43936	0.7.72.403255	FOIA-0009106	FOIA-0009108						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WHO43935 (PRE-LITIGATION BATES NO.: MSFOIA_WHO51529)	MSFOIA_WHO43936	0.7.72.403287	FOIA-0009109	FOIA-0009110						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43937 (PRE-LITIGATION BATES NO.: MSFOIA_WHO51626)		0.7.72.403344	FOIA-0009111	FOIA-0009111						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WHO43945 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50722)		0.7.72.403668	FOIA-0009112	FOIA-0009112						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43948 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50395)		0.7.72.403738	FOIA-0009114	FOIA-0009116						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43949 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50572)	MSFOIA_WHO43950	0.7.72.404039	FOIA-0009117	FOIA-0009118						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-09	Part	MSFOIA_WHO43952 (PRE-LITIGATION BATES NO.: MSFOIA_WHO51615)		0.7.72.404087	FOIA-0009119	FOIA-0009120						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43953 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50642)	MSFOIA_WHO43954	0.7.72.404855	FOIA-0009121	FOIA-0009122						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43954 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50644)		0.7.72.404855.1	FOIA-0009123	FOIA-0009123							NOT RESPONSIVE - .BMP image file used as email background	
2017-09	Part	MSFOIA_WHO43957 (PRE-LITIGATION BATES NO.: MSFOIA_WHO51226)	MSFOIA_WHO43958	0.7.72.405452	FOIA-0009124	FOIA-0009125						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WHO43972 (PRE-LITIGATION BATES NO.: MSFOIA_WHO51394)	MSFOIA_WHO43973	0.7.72.405492	FOIA-0009131	FOIA-0009132						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43974 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50813)		0.7.72.405539	FOIA-0009133	FOIA-0009133						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43988 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50545)	MSFOIA_WHO43989	0.7.72.405584	FOIA-0009135	FOIA-0009136						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO43994 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50442)		0.7.72.406133	FOIA-0009139	FOIA-0009141						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-09	Part	MSFOIA_WHO44084 (PRE-LITIGATION BATES NO.: MSFOIA_WHO50596)		0.7.72.406257	FOIA-0009142	FOIA-0009143						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-09	Part	MSFOIA_WH044109 (PRE-LITIGATION BATES NO.: MSFOIA_WH051528)		0.7.72.406410	FOIA-0009147	FOIA-0009147						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044152 (PRE-LITIGATION BATES NO.: MSFOIA_WH051392)	MSFOIA_WH044153	0.7.72.406704	FOIA-0009148	FOIA-0009149						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044153 (PRE-LITIGATION BATES NO.: MSFOIA_WH051621)	MSFOIA_WH044154	0.7.72.407231	FOIA-0009150	FOIA-0009151						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044160 (PRE-LITIGATION BATES NO.: MSFOIA_WH051619)		0.7.72.407829	FOIA-0009154	FOIA-0009155						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044162 (PRE-LITIGATION BATES NO.: MSFOIA_WH051636)		0.7.72.409647	FOIA-0009156	FOIA-0009156						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044164 (PRE-LITIGATION BATES NO.: MSFOIA_WH051631)	MSFOIA_WH044165	0.7.72.409761	FOIA-0009157	FOIA-0009158						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044165 (PRE-LITIGATION BATES NO.: MSFOIA_WH050759)	MSFOIA_WH044166	0.7.72.409817	FOIA-0009159	FOIA-0009160						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044166 (PRE-LITIGATION BATES NO.: MSFOIA_WH051617)	MSFOIA_WH044167	0.7.72.409911	FOIA-0009161	FOIA-0009162						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-09	Part	MSFOIA_WH044168 (PRE-LITIGATION BATES NO.: MSFOIA_WH051183)	MSFOIA_WH044169	0.7.72.410036	FOIA-0009163	FOIA-0009164						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044169 (PRE-LITIGATION BATES NO.: MSFOIA_WH050365)		0.7.72.410175	FOIA-0009165	FOIA-0009165						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044176 (PRE-LITIGATION BATES NO.: MSFOIA_WH057252)		0.7.72.416498	FOIA-0009167	FOIA-0009167						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044177 (PRE-LITIGATION BATES NO.: MSFOIA_WH057253)		0.7.72.417779	FOIA-0009168	FOIA-0009169						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044179 (PRE-LITIGATION BATES NO.: MSFOIA_WH061019)	MSFOIA_WH044180	0.7.72.432256	FOIA-0009170	FOIA-0009172						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044183 (PRE-LITIGATION BATES NO.: MSFOIA_WH060980)		0.7.72.434498	FOIA-0009173	FOIA-0009173						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044188 (PRE-LITIGATION BATES NO.: MSFOIA_WH061005)		0.7.72.437918	FOIA-0009175	FOIA-0009175						Discussion of decisions to be made with respect to ongoing examination projects and Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration.

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2017-09	Part	MSFOIA_WH044205 (PRE-LITIGATION BATES NO.: MSFOIA_WH061006)	MSFOIA_WH044208	0.7.72.437918.1	FOIA-0009176	FOIA-0009179						Area 5 Biweekly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal issues and involvement of counsel in each of the matters under examination or in litigation. Comments also describe consideration of tentative agency positions on current tax issues.	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH044206 (PRE-LITIGATION BATES NO.: MSFOIA_WH061022)	MSFOIA_WH044208	0.7.72.442489	FOIA-0009180	FOIA-0009182						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044210 (PRE-LITIGATION BATES NO.: MSFOIA_WH060999)	MSFOIA_WH044211	0.7.72.443673	FOIA-0009183	FOIA-0009184						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044214 (PRE-LITIGATION BATES NO.: MSFOIA_WH061003)	MSFOIA_WH044215	0.7.72.444096	FOIA-0009185	FOIA-0009186						LB&I Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH044216 (PRE-LITIGATION BATES NO.: MSFOIA_WH060963)	MSFOIA_WH044217	0.7.72.444282	FOIA-0009187	FOIA-0009188						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WH044223 (PRE-LITIGATION BATES NO.: MSFOIA_WH060938)	MSFOIA_WH044225	0.7.72.445135.1	FOIA-0009190	FOIA-0009192						Area 5 Biweekly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal issues and involvement of counsel in each of the matters under examination or in litigation. Comments also describe consideration of tentative agency positions on current tax issues.	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH044224 (PRE-LITIGATION BATES NO.: MSFOIA_WH060971)		0.7.72.449147	FOIA-0009193	FOIA-0009193						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044252 (PRE-LITIGATION BATES NO.: MSFOIA_WH060979)		0.7.72.450350	FOIA-0009195	FOIA-0009195						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044270 (PRE-LITIGATION BATES NO.: MSFOIA_WH061010)		0.7.72.457397	FOIA-0009196	FOIA-0009197						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination and ongoing enforcement projects	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044271 (PRE-LITIGATION BATES NO.: MSFOIA_WH061012)	MSFOIA_WH044274	0.7.72.457397.1	FOIA-0009198	FOIA-0009201						Area 5 Biweekly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal issues and involvement of counsel in each of the matters under examination or in litigation. Comments also describe consideration of tentative agency positions on current tax issues.	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH044272 (PRE-LITIGATION BATES NO.: MSFOIA_WH060989)	MSFOIA_WH044273	0.7.72.458918	FOIA-0009202	FOIA-0009203						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WH044286 (PRE-LITIGATION BATES NO.: MSFOIA_WH061001)	MSFOIA_WH044287	0.7.72.463481	FOIA-0009205	FOIA-0009206						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044300 (PRE-LITIGATION BATES NO.: MSFOIA_WH060967)		0.7.72.466784	FOIA-0009207	FOIA-0009207						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044302 (PRE-LITIGATION BATES NO.: MSFOIA_WH061016)		0.7.72.468330	FOIA-0009208	FOIA-0009208						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044303 (PRE-LITIGATION BATES NO.: MSFOIA_WH061017)	MSFOIA_WH044304	0.7.72.470221	FOIA-0009209	FOIA-0009210						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044316 (PRE-LITIGATION BATES NO.: MSFOIA_WH061025)	MSFOIA_WH044318	0.7.72.470639	FOIA-0009211	FOIA-0009213						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044317 (PRE-LITIGATION BATES NO.: MSFOIA_WH060969)	MSFOIA_WH044318	0.7.72.474533	FOIA-0009214	FOIA-0009215						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WH044318 (PRE-LITIGATION BATES NO.: MSFOIA_WH060965)		0.7.72.480729	FOIA-0009216	FOIA-0009217						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044343 (PRE-LITIGATION BATES NO.: MSFOIA_WH060924)	MSFOIA_WH044355	0.7.72.481126.1	FOIA-0009219	FOIA-0009231						Area 5 Biweekly report prepared by counsel, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal issues and involvement of counsel in each of the matters under examination or in litigation. Comments also describe consideration of tentative agency positions on current tax issues.	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-09	Part	MSFOIA_WH044345 (PRE-LITIGATION BATES NO.: MSFOIA_WH062601)	MSFOIA_WH044350	0.7.72.518999	FOIA-0009232	FOIA-0009238						CIC Monitoring Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044348 (PRE-LITIGATION BATES NO.: MSFOIA_WH062615)	MSFOIA_WH044349	0.7.72.522303	FOIA-0009239	FOIA-0009240						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044349 (PRE-LITIGATION BATES NO.: MSFOIA_WH062608)	MSFOIA_WH044350	0.7.72.528259	FOIA-0009241	FOIA-0009242						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WH044373 (PRE-LITIGATION BATES NO.: MSFOIA_WH064068)	MSFOIA_WH044375	0.7.72.530818	FOIA-0009243	FOIA-0009246						Agent's case activity report of third-party taxpayers and Microsoft, containing details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-09	Part	MSFOIA_WH044376 (PRE-LITIGATION BATES NO.: MSFOIA_WH064086)	MSFOIA_WH044378	0.7.72.531437	FOIA-0009247	FOIA-0009250						Agent's case activity report of third-party taxpayers and Microsoft, containing details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044379 (PRE-LITIGATION BATES NO.: MSFOIA_WH064077)	MSFOIA_WH044382	0.7.72.532046	FOIA-0009251	FOIA-0009255						Agent's case activity report of third-party taxpayers and Microsoft, containing details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044381 (PRE-LITIGATION BATES NO.: MSFOIA_WH064056)	MSFOIA_WH044384	0.7.72.532118	FOIA-0009256	FOIA-0009260						Agent's case activity report of third-party taxpayers and Microsoft, containing details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044383 (PRE-LITIGATION BATES NO.: MSFOIA_WH064082)	MSFOIA_WH044385	0.7.72.532286	FOIA-0009261	FOIA-0009264						Agent's case activity report of third-party taxpayers and Microsoft, containing details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044384 (PRE-LITIGATION BATES NO.: MSFOIA_WH064064)	MSFOIA_WH044386	0.7.72.532537	FOIA-0009265	FOIA-0009268						Agent's case activity report of third-party taxpayers and Microsoft, containing details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044386 (PRE-LITIGATION BATES NO.: MSFOIA_WH064072)	MSFOIA_WH044389	0.7.72.532615	FOIA-0009269	FOIA-0009273						Agent's case activity report of third-party taxpayers and Microsoft, containing details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044387 (PRE-LITIGATION BATES NO.: MSFOIA_WH066728)	MSFOIA_WH044389	0.7.72.558935	FOIA-0009274	FOIA-0009276						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-09	Part	MSFOIA_WHO44389 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66870)		0.7.72.559456	FOIA-0009277	FOIA-0009277						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2017-09	Part	MSFOIA_WHO44389 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66870)		0.7.72.559456	FOIA-0009277	FOIA-0009277						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO44391 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66871)		0.7.72.559456.1	FOIA-0009278	FOIA-0009278							NOT RESPONSIVE - .BMP image file used as email background	
2017-09	Part	MSFOIA_WHO44394 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66496)		0.7.72.559464	FOIA-0009279	FOIA-0009280						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WHO44397 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66872)		0.7.72.560309	FOIA-0009281	FOIA-0009282						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WHO44400 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66202)		0.7.72.560429	FOIA-0009283	FOIA-0009284						Discussion regarding decisions to be made with respect to ongoing enforcement efforts involving specific tax issues	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined.
2017-09	Part	MSFOIA_WHO44418 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66201)		0.7.72.563260	FOIA-0009286	FOIA-0009286						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO44419 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66380)	MSFOIA_WHO44420	0.7.72.564269	FOIA-0009287	FOIA-0009288						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WHO44433 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66443)		0.7.72.564275	FOIA-0009289	FOIA-0009290						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-09	Part	MSFOIA_WH044433 (PRE-LITIGATION BATES NO.: MSFOIA_WH066443)		0.7.72.564275	FOIA-0009289	FOIA-0009290						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-09	Part	MSFOIA_WH044434 (PRE-LITIGATION BATES NO.: MSFOIA_WH066423)	MSFOIA_WH044435	0.7.72.564954	FOIA-0009291	FOIA-0009292						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044436 (PRE-LITIGATION BATES NO.: MSFOIA_WH066687)		0.7.72.565164	FOIA-0009293	FOIA-0009293						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-09	Part	MSFOIA_WH044438 (PRE-LITIGATION BATES NO.: MSFOIA_WH066528)		0.7.72.566316	FOIA-0009294	FOIA-0009294						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044441 (PRE-LITIGATION BATES NO.: MSFOIA_WH066495)		0.7.72.567096	FOIA-0009296	FOIA-0009296						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-09	Part	MSFOIA_WH044442		0.7.72.567994	FOIA-0009297	FOIA-0009297						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044444 (PRE-LITIGATION BATES NO.: MSFOIA_WH066198)		0.7.72.568692	FOIA-0009299	FOIA-0009300						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044445 (PRE-LITIGATION BATES NO.: MSFOIA_WH066689)		0.7.72.568739	FOIA-0009301	FOIA-0009301						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-09	Part	MSFOIA_WHO44451 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66880)		0.7.72.569682	FOIA-0009302	FOIA-0009302						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO44453 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66929)		0.7.72.569682.2	FOIA-0009304	FOIA-0009304							NOT RESPONSIVE - .BMP image file used as email background	
2017-09	Part	MSFOIA_WHO44455 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66208)		0.7.72.569686	FOIA-0009305	FOIA-0009305						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO44455 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66208)		0.7.72.569686	FOIA-0009305	FOIA-0009305						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2017-09	Part	MSFOIA_WHO44457 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66336)		0.7.72.570103	FOIA-0009306	FOIA-0009306						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-09	Part	MSFOIA_WHO44458 (PRE-LITIGATION BATES NO.: MSFOIA_WHO67009)	MSFOIA_WHO44459	0.7.72.570867	FOIA-0009307	FOIA-0009308						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-09	Part	MSFOIA_WHO44459 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66493)		0.7.72.571654	FOIA-0009309	FOIA-0009309						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-09	Part	MSFOIA_WHO44462 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66379)		0.7.72.573825	FOIA-0009313	FOIA-0009313						Identification of third-party taxpayer examinations	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-09	Part	MSFOIA_WHO44461 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66379)		0.7.72.573825	FOIA-0009313	FOIA-0009313						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WH044464 (PRE-LITIGATION BATES NO.: MSFOIA_WH066200)		0.7.72.573960	FOIA-0009314	FOIA-0009314						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-09	Part	MSFOIA_WH044465 (PRE-LITIGATION BATES NO.: MSFOIA_WH067007)	MSFOIA_WH044466	0.7.72.573965	FOIA-0009315	FOIA-0009316						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-09	Part	MSFOIA_WH044466 (PRE-LITIGATION BATES NO.: MSFOIA_WH066789)		0.7.72.574745	FOIA-0009317	FOIA-0009317						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044467 (PRE-LITIGATION BATES NO.: MSFOIA_WH066790)		0.7.72.574745.1	FOIA-0009318	FOIA-0009318							NOT RESPONSIVE - .BMP image file used as email background	
2017-09	Part	MSFOIA_WH044469 (PRE-LITIGATION BATES NO.: MSFOIA_WH066498)	MSFOIA_WH044470	0.7.72.574789	FOIA-0009319	FOIA-0009320						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-09	Part	MSFOIA_WH044471 (PRE-LITIGATION BATES NO.: MSFOIA_WH066874)	MSFOIA_WH044472	0.7.72.575537	FOIA-0009321	FOIA-0009323						Identification of third-party taxpayer examinations	(b)(3)/6103(a)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103.
2017-09	Part	MSFOIA_WH044478 (PRE-LITIGATION BATES NO.: MSFOIA_WH066778)	MSFOIA_WH044479	0.7.72.576445.1	FOIA-0009326	FOIA-0009327						Workload review of IRS employee, providing details of status of ongoing examinations of third-party taxpayers and Microsoft, and discussing scope and direction of each examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WH044479 (PRE-LITIGATION BATES NO.: MSFOIA_WH066780)		0.7.72.576445.2	FOIA-0009328	FOIA-0009328							NOT RESPONSIVE - .BMP image file used as email background	
2017-09	Part	MSFOIA_WH044485 (PRE-LITIGATION BATES NO.: MSFOIA_WH066382)	MSFOIA_WH044487	0.7.72.578869	FOIA-0009329	FOIA-0009332						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WHO44486 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66377)	MSFOIA_WHO44487	0.7.72.580920	FOIA-0009333	FOIA-0009334						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO44488 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66386)		0.7.72.581459	FOIA-0009335	FOIA-0009335						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO44492 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66791)		0.7.72.582320	FOIA-0009337	FOIA-0009337						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO44498 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66425)		0.7.72.584194	FOIA-0009340	FOIA-0009340						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO44502 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66787)		0.7.72.585260	FOIA-0009342	FOIA-0009342						Discussion regarding decisions to be made with respect to the Microsoft examination, and discussing draft document with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO44504 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66788)		0.7.72.585260.1	FOIA-0009343	FOIA-0009343							NOT RESPONSIVE - BMP image file used as email background	
2017-09	Part	MSFOIA_WHO44506 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66375)	MSFOIA_WHO44507	0.7.72.585352	FOIA-0009344	FOIA-0009345						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-09	Part	MSFOIA_WHO44509 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66688)		0.7.72.585679	FOIA-0009346	FOIA-0009346						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-09	Part	MSFOIA_WHO44510 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66289)		0.7.72.586438	FOIA-0009347	FOIA-0009347						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-09	Part	MSFOIA_WHO44514 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66494)		0.7.72.587377	FOIA-0009350	FOIA-0009350						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-09	Part	MSFOIA_WHO44515 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66731)	MSFOIA_WHO44516	0.7.72.587400	FOIA-0009351	FOIA-0009352						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-09	Part	MSFOIA_WHO44517 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66574)	MSFOIA_WHO44518	0.7.72.587462	FOIA-0009354	FOIA-0009355						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-09	Part	MSFOIA_WHO44517 (PRE-LITIGATION BATES NO.: MSFOIA_WHO66574)		0.7.72.587462	FOIA-0009354	FOIA-0009355						Discussion of decisions involved in third-party taxpayer examination	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the examination being considered.
2017-10	Part	MSFOIA_WHO43211	MSFOIA_WHO43212	0.7.72.84275	FOIA-0009388	FOIA-0009389						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WHO43213		0.7.72.84274	FOIA-0009386	FOIA-0009387						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WHO43222	MSFOIA_WHO43223	0.7.72.84293	FOIA-0009390	FOIA-0009391						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-10	Part	MSFOIA_WH043262	MSFOIA_WH043263	0.7.72.84339	FOIA-0009392	FOIA-0009393						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH043264	MSFOIA_WH043265	0.7.72.84598	FOIA-0009405	FOIA-0009406						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH043266	MSFOIA_WH043269	0.7.72.84386	FOIA-0009394	FOIA-0009397						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH043270		0.7.72.84638	FOIA-0009407	FOIA-0009408						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH043272	MSFOIA_WH043274	0.7.72.84574	FOIA-0009402	FOIA-0009404						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH043275		0.7.72.84686	FOIA-0009413	FOIA-0009413						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH043276	MSFOIA_WH043279	0.7.72.84639	FOIA-0009409	FOIA-0009412						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH043280	MSFOIA_WH043281	0.7.72.84271	FOIA-0009384	FOIA-0009385						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2017-10	Part	MSFOIA_WH0433282		0.7.72.84689	FOIA-0009414	FOIA-0009414						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH043317	MSFOIA_WH043318	0.7.72.84207	FOIA-0009375	FOIA-0009376						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH043319	MSFOIA_WH043322	0.7.72.84204	FOIA-0009370	FOIA-0009374						Discussion regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2017-10	Part	MSFOIA_WH043324	MSFOIA_WH043326	0.7.72.84224	FOIA-0009379	FOIA-0009382						Discussion regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2017-10	Part	MSFOIA_WH043328	MSFOIA_WH043329	0.7.72.84217	FOIA-0009377	FOIA-0009378						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH043331		0.7.72.84494	FOIA-0009401	FOIA-0009401						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH043332	MSFOIA_WH043334	0.7.72.84486	FOIA-0009398	FOIA-0009400						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-10	Part	MSFOIA_WH043344		0.7.72.84256	FOIA-0009383	FOIA-0009383						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. File access password.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-10	Part	MSFOIA_WH043386		0.7.72.81573	FOIA-0009368	FOIA-0009369						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH044348		0.7.72.195295	FOIA-0009463	FOIA-0009463						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH044374	MSFOIA_WH044375	0.7.72.196123	FOIA-0009479	FOIA-0009481						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. File access passwords.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-10	Part	MSFOIA_WH044376	MSFOIA_WH044378	0.7.72.194878	FOIA-0009453	FOIA-0009455						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. File access passwords.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-10	Part	MSFOIA_WH044379	MSFOIA_WH044380	0.7.72.198815	FOIA-0009509	FOIA-0009510						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2017-10	Part	MSFOIA_WH044381	MSFOIA_WH044382	0.7.72.198950	FOIA-0009511	FOIA-0009512						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH044384	MSFOIA_WH044385	0.7.72.195164	FOIA-0009456	FOIA-0009457						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. Personal phone number of agency employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Direct phone number of agency employee whose privacy interest outweighs any public interest in this information.
2017-10	Part	MSFOIA_WH044387		0.7.72.196747	FOIA-0009503	FOIA-0009504						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH044389	MSFOIA_WH044390	0.7.72.199000	FOIA-0009514	FOIA-0009515						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH044391	MSFOIA_WH044392	0.7.72.196143	FOIA-0009482	FOIA-0009484						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH044394	MSFOIA_WH044396	0.7.72.199202	FOIA-0009517	FOIA-0009519						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH044397	MSFOIA_WH044399	0.7.72.194860	FOIA-0009450	FOIA-0009452						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2017-10	Part	MSFOIA_WH044400	MSFOIA_WH044403	0.7.72.197522	FOIA-0009505	FOIA-0009508						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH044405	MSFOIA_WH044417	0.7.72.195333	FOIA-0009465	FOIA-0009478						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency.
2017-10	Part	MSFOIA_WH044420	MSFOIA_WH044432	0.7.72.196628.1	FOIA-0009489	FOIA-0009502						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency.
2017-10	Part	MSFOIA_WH044433		0.7.72.196183	FOIA-0009485	FOIA-0009485						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2017-10	Part	MSFOIA_WH044434	MSFOIA_WH044435	0.7.72.196413	FOIA-0009486	FOIA-0009487						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH044436	MSFOIA_WH044437	0.7.72.195217	FOIA-0009461	FOIA-0009462						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH044438	MSFOIA_WH044439	0.7.72.195187	FOIA-0009459	FOIA-0009460						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2017-10	Part	MSFOIA_WH044440		0.7.72.194579	FOIA-0009449	FOIA-0009449						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Personal phone number of agency employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Direct phone number of agency employee whose privacy interest outweighs any public interest in this information.
2017-10	Part	MSFOIA_WH044441		0.7.72.199054	FOIA-0009516	FOIA-0009516						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH045267	MSFOIA_WH045284	0.7.72.181811	FOIA-0009431	FOIA-0009448						Information about the examinations of Microsoft and of taxpayers who are not Microsoft relating to decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH045285	MSFOIA_WH045291	0.7.72.161770	FOIA-0009424	FOIA-0009430						Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-10	Part	MSFOIA_WH045292		0.7.72.132425	FOIA-0009421	FOIA-0009422						Discussion regarding decisions to be made with respect to the examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH045326		0.7.72.207389	FOIA-0009520	FOIA-0009521						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH045561		0.7.72.116164	FOIA-0009415	FOIA-0009415						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH045562	MSFOIA_WH045563	0.7.72.116877	FOIA-0009416	FOIA-0009417						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-10	Part	MSFOIA_WH049765		0.7.72.392397	FOIA-0009788	FOIA-0009789						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH049768	MSFOIA_WH049769	0.7.72.397340	FOIA-0009851	FOIA-0009853						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049771	MSFOIA_WH049772	0.7.72.403955	FOIA-0009903	FOIA-0009904						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049773	MSFOIA_WH049775	0.7.72.393091	FOIA-0009794	FOIA-0009796						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049776	MSFOIA_WH049777	0.7.72.395620	FOIA-0009823	FOIA-0009824						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. Personal phone number of agency employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Direct phone number of agency employee whose privacy interest outweighs any public interest in this information.
2017-10	Part	MSFOIA_WH049779	MSFOIA_WH049782	0.7.72.403215	FOIA-0009897	FOIA-0009900						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049787	MSFOIA_WH049788	0.7.72.404887	FOIA-0009906	FOIA-0009907						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049791	MSFOIA_WH049793	0.7.72.55333	FOIA-0009363	FOIA-0009367						Information about the Microsoft examination and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-10	Part	MSFOIA_WH049795	MSFOIA_WH049797	0.7.72.396516	FOIA-0009830	FOIA-0009832						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049808		0.7.72.391856	FOIA-0009784	FOIA-0009784						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049809		0.7.72.392522	FOIA-0009791	FOIA-0009792						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH049813		0.7.72.396841	FOIA-0009841	FOIA-0009842						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH049817		0.7.72.394549	FOIA-0009802	FOIA-0009803						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH049821	MSFOIA_WH049822	0.7.72.398269	FOIA-0009864	FOIA-0009865						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049823	MSFOIA_WH049824	0.7.72.400949	FOIA-0009884	FOIA-0009885						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH049825		0.7.72.398137	FOIA-0009863	FOIA-0009863						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-10	Part	MSFOIA_WH049826		0.7.72.391653	FOIA-0009773	FOIA-0009773						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049827		0.7.72.396235	FOIA-0009828	FOIA-0009829						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049829		0.7.72.397528	FOIA-0009857	FOIA-0009858						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049831	MSFOIA_WH049832	0.7.72.401858	FOIA-0009886	FOIA-0009887						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049835		0.7.72.397036.1	FOIA-0009845	FOIA-0009847						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH049838		0.7.72.408248	FOIA-0009927	FOIA-0009928						Details about employee's personal travel/vacation/leave plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2017-10	Part	MSFOIA_WH049841		0.7.72.408248.1	FOIA-0009929	FOIA-0009931						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH049844		0.7.72.402850	FOIA-0009888	FOIA-0009889						Details about employee's personal travel/vacation/leave plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2017-10	Part	MSFOIA_WH049847	MSFOIA_WH049848	0.7.72.402850.1	FOIA-0009890	FOIA-0009893						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-10	Part	MSFOIA_WH049893		0.7.72.407976	FOIA-0009919	FOIA-0009920						Information about the examination of a taxpayer who is not Microsoft. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(a); (b)(6) and (b)(7)(C)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2017-10	Part	MSFOIA_WH049896	MSFOIA_WH049897	0.7.72.407976.1	FOIA-0009921	FOIA-0009924						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH049900		0.7.72.396760	FOIA-0009835	FOIA-0009836						Details about employee's personal travel/vacation/leave plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2017-10	Part	MSFOIA_WH049903		0.7.72.396760.1	FOIA-0009837	FOIA-0009839						Information about the Microsoft examination and unrelated examinations of Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH049906		0.7.72.406339	FOIA-0009913	FOIA-0009914						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049908		0.7.72.408646	FOIA-0009933	FOIA-0009933						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049935		0.7.72.396230	FOIA-0009826	FOIA-0009827						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049937	MSFOIA_WH049938	0.7.72.400070	FOIA-0009882	FOIA-0009883						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH049939		0.7.72.396758	FOIA-0009834	FOIA-0009834						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2017-10	Part	MSFOIA_WH049940		0.7.72.54521	FOIA-0009356	FOIA-0009356						Information about the Microsoft examination and unrelated examinations of Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH049941		0.7.72.406302	FOIA-0009912	FOIA-0009912						Information about the Microsoft examination and unrelated examinations of Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH049942		0.7.72.398322	FOIA-0009866	FOIA-0009866						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH049960		0.7.72.398123	FOIA-0009862	FOIA-0009862						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH049961	MSFOIA_WH049962	0.7.72.399735	FOIA-0009880	FOIA-0009881						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH049966	MSFOIA_WH049967	0.7.72.407471	FOIA-0009916	FOIA-0009917						Information about the Microsoft examination and unrelated examinations of Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH049973	MSFOIA_WH049974	0.7.72.392238	FOIA-0009785	FOIA-0009786						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH049977		0.7.72.405596	FOIA-0009909	FOIA-0009909						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-10	Part	MSFOIA_WH049998		0.7.72.397204	FOIA-0009849	FOIA-0009849						Names of attachments being shared by email related to decisions being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH050016	MSFOIA_WH050017	0.7.72.391325	FOIA-0009769	FOIA-0009770						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH050018	MSFOIA_WH050019	0.7.72.391277	FOIA-0009764	FOIA-0009765						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH050020	MSFOIA_WH050023	0.7.72.395227	FOIA-0009819	FOIA-0009822						Discussion regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2017-10	Part	MSFOIA_WH050024	MSFOIA_WH050025	0.7.72.395063	FOIA-0009807	FOIA-0009808						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH050068		0.7.72.397385	FOIA-0009854	FOIA-0009855						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH050074	MSFOIA_WH050075	0.7.72.408925	FOIA-0009936	FOIA-0009937						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH050083	MSFOIA_WH050085	0.7.72.393178	FOIA-0009797	FOIA-0009799						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-10	Part	MSFOIA_WH050093		0.7.72.403193	FOIA-0009895	FOIA-0009895						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH050097		0.7.72.399066	FOIA-0009875	FOIA-0009876						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH050104		0.7.72.395114	FOIA-0009811	FOIA-0009814						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH050111		0.7.72.391674	FOIA-0009774	FOIA-0009778						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH050117	MSFOIA_WH050118	0.7.72.410415	FOIA-0009943	FOIA-0009944						Information about the Microsoft examination and unrelated examinations of Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH050122		0.7.72.409751	FOIA-0009941	FOIA-0009941						Discussion regarding decisions to be made with respect to the Microsoft examination. Personal phone number of agency employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Direct phone number of agency employee whose privacy interest outweighs any public interest in this information.
2017-10	Part	MSFOIA_WH050128		0.7.72.395061	FOIA-0009805	FOIA-0009805						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH050131		0.7.72.406120	FOIA-0009911	FOIA-0009911						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-10	Part	MSFOIA_WH050132		0.7.72.404004	FOIA-0009905	FOIA-0009905						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH050134	MSFOIA_WH050135	0.7.72.398978.1	FOIA-0009873	FOIA-0009874						Information about the Microsoft examination and the examinations of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH050190	MSFOIA_WH050191	0.7.72.55163	FOIA-0009360	FOIA-0009362						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH050193	MSFOIA_WH050194	0.7.72.391851	FOIA-0009781	FOIA-0009783						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH050201		0.7.72.407905	FOIA-0009918	FOIA-0009918						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH050212		0.7.72.406839	FOIA-0009915	FOIA-0009915						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH050219		0.7.72.398475	FOIA-0009868	FOIA-0009868						Names of attachments being shared by email related to decisions being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-10	Part	MSFOIA_WH050223		0.7.72.391300	FOIA-0009766	FOIA-0009766						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH050231		0.7.72.398936	FOIA-0009871	FOIA-0009871						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH050317	MSFOIA_WH050318	0.7.72.391576	FOIA-0009771	FOIA-0009772						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH050320		0.7.72.54675	FOIA-0009357	FOIA-0009359						Information about the Microsoft examination and unrelated examinations of Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH050327	MSFOIA_WH050328	0.7.72.399672	FOIA-0009878	FOIA-0009879						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH050341		0.7.72.395123	FOIA-0009817	FOIA-0009818						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH050343	MSFOIA_WH050344	0.7.72.397849	FOIA-0009859	FOIA-0009860						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-10	Part	MSFOIA_WH052493	MSFOIA_WH052494	0.7.72.231999	FOIA-0009628	FOIA-0009629						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. File access password.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-10	Part	MSFOIA_WH052495	MSFOIA_WH052496	0.7.72.253945	FOIA-0009644	FOIA-0009645						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-10	Part	MSFOIA_WH052497	MSFOIA_WH052499	0.7.72.235088	FOIA-0009635	FOIA-0009637						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH052500	MSFOIA_WH052501	0.7.72.223794	FOIA-0009550	FOIA-0009551						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH052502	MSFOIA_WH052504	0.7.72.235000	FOIA-0009630	FOIA-0009632						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. File access password.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.

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2017-10	Part	MSFOIA_WH052514	MSFOIA_WH052516	0.7.72.228655	FOIA-0009553	FOIA-0009555						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH052517	MSFOIA_WH052519	0.7.72.244600	FOIA-0009638	FOIA-0009640						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH052520	MSFOIA_WH052522	0.7.72.244691	FOIA-0009641	FOIA-0009643						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. File access password.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-10	Part	MSFOIA_WH052523	MSFOIA_WH052525	0.7.72.214993	FOIA-0009527	FOIA-0009529						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. File access password.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-10	Part	MSFOIA_WH052526		0.7.72.214911	FOIA-0009524	FOIA-0009525						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH052529		0.7.72.227428	FOIA-0009552	FOIA-0009552						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-10	Part	MSFOIA_WH052537		0.7.72.228916	FOIA-0009556	FOIA-0009556						Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-10	Part	MSFOIA_WH052539	MSFOIA_WH052608	0.7.72.228916.2	FOIA-0009558	FOIA-0009627						Descriptions of issues and status of decisions involved in enforcement efforts related to taxpayers other than Microsoft, and preliminary estimate of adjustment amount in the Microsoft examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH052610		0.7.72.218593	FOIA-0009531	FOIA-0009532						Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-10	Part	MSFOIA_WH052612	MSFOIA_WH052627	0.7.72.218593.2	FOIA-0009534	FOIA-0009549						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH053002	MSFOIA_WH053003	0.7.72.265347	FOIA-0009675	FOIA-0009677						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH053006		0.7.72.266191	FOIA-0009684	FOIA-0009684						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH053127	MSFOIA_WH053129	0.7.72.267127	FOIA-0009685	FOIA-0009687						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH053130		0.7.72.265464	FOIA-0009678	FOIA-0009678						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-10	Part	MSFOIA_WH053131	MSFOIA_WH053142	0.7.72.264964	FOIA-0009649	FOIA-0009660						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH053143	MSFOIA_WH053154	0.7.72.264964.1	FOIA-0009661	FOIA-0009672						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH053155		0.7.72.267253	FOIA-0009688	FOIA-0009688						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH053169	MSFOIA_WH053170	0.7.72.267283	FOIA-0009692	FOIA-0009693						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH053171	MSFOIA_WH053173	0.7.72.267263	FOIA-0009689	FOIA-0009691						Information about the Microsoft examination and the examinations of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH053174	MSFOIA_WH053176	0.7.72.264201	FOIA-0009646	FOIA-0009648						Information about the Microsoft examination and the examinations of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-10	Part	MSFOIA_WH054386		0.7.72.349573	FOIA-0009694	FOIA-0009694						Discussion regarding decisions to be made with respect to the examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH055838	MSFOIA_WH055839	0.7.72.364013	FOIA-0009707	FOIA-0009708						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH055841	MSFOIA_WH055842	0.7.72.363001	FOIA-0009702	FOIA-0009703						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH055844	MSFOIA_WH055845	0.7.72.369541	FOIA-0009723	FOIA-0009725						Information about Microsoft examinations and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH055847		0.7.72.377498	FOIA-0009751	FOIA-0009751						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH055863		0.7.72.374860	FOIA-0009747	FOIA-0009747						Topic of and names of attachments related to decisions being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH055881		0.7.72.374532	FOIA-0009743	FOIA-0009743						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH055882	MSFOIA_WH055883	0.7.72.372321	FOIA-0009736	FOIA-0009737						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-10	Part	MSFOIA_WH055884		0.7.72.363691	FOIA-0009705	FOIA-0009705						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH055900	MSFOIA_WH055902	0.7.72.367200	FOIA-0009717	FOIA-0009720						Information about Microsoft examinations and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH055904		0.7.72.376735	FOIA-0009749	FOIA-0009749						Names of attachments being shared by email related to decisions being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH055908	MSFOIA_WH055914	0.7.72.366530	FOIA-0009710	FOIA-0009716						Information about Microsoft examinations and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH055941		0.7.72.373869	FOIA-0009741	FOIA-0009742						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH056019		0.7.72.381723	FOIA-0009760	FOIA-0009760						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH056135	MSFOIA_WH056138	0.7.72.362252	FOIA-0009697	FOIA-0009700						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH056162		0.7.72.362589	FOIA-0009701	FOIA-0009701						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-10	Part	MSFOIA_WH056163	MSFOIA_WH056164	0.7.72.368583	FOIA-0009721	FOIA-0009722						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH056169		0.7.72.380198	FOIA-0009754	FOIA-0009754						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH056177	MSFOIA_WH056179	0.7.72.370487	FOIA-0009730	FOIA-0009733						Information about Microsoft examinations and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH056244	MSFOIA_WH056245	0.7.72.374665	FOIA-0009744	FOIA-0009746						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH056247	MSFOIA_WH056248	0.7.72.372784	FOIA-0009738	FOIA-0009739						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH056251		0.7.72.381593	FOIA-0009758	FOIA-0009759						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH056253		0.7.72.380494	FOIA-0009757	FOIA-0009757						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.

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2017-10	Part	MSFOIA_WH056254		0.7.72.370695	FOIA-0009734	FOIA-0009734						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH056270		0.7.72.383431	FOIA-0009762	FOIA-0009763						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH056272	MSFOIA_WH056274	0.7.72.369804	FOIA-0009726	FOIA-0009729						Information about Microsoft examinations and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH058473	MSFOIA_WH058542	0.7.72.423120	FOIA-0009945	FOIA-0010014						Descriptions of issues and status of decisions involved in enforcement efforts related to taxpayers other than Microsoft, and preliminary estimate of adjustment amount in the Microsoft examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH058543	MSFOIA_WH058554	0.7.72.424099	FOIA-0010103	FOIA-0010114						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH058555	MSFOIA_WH058597	0.7.72.423269	FOIA-0010015	FOIA-0010102						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH060358	MSFOIA_WH060360	0.7.72.473329	FOIA-0010289	FOIA-0010291						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2017-10	Part	MSFOIA_WH060361	MSFOIA_WH060363	0.7.72.450489	FOIA-0010176	FOIA-0010178						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH060388	MSFOIA_WH060389	0.7.72.472302	FOIA-0010273	FOIA-0010275						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH060415	MSFOIA_WH060417	0.7.72.476273	FOIA-0010293	FOIA-0010295						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH060419		0.7.72.461881	FOIA-0010227	FOIA-0010228						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. File access password.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-10	Part	MSFOIA_WH060421	MSFOIA_WH060422	0.7.72.471238	FOIA-0010270	FOIA-0010272						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. File access password.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-10	Part	MSFOIA_WH060448		0.7.72.435066	FOIA-0010115	FOIA-0010115						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2017-10	Part	MSFOIA_WH060578		0.7.72.474523	FOIA-0010292	FOIA-0010292						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH060606		0.7.72.469323	FOIA-0010268	FOIA-0010269						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH060608		0.7.72.451570	FOIA-0010179	FOIA-0010179						Names of attachments being shared by email related to decisions being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH060717	MSFOIA_WH060730	0.7.72.435102.1	FOIA-0010118	FOIA-0010131						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH060731	MSFOIA_WH060732	0.7.72.436676	FOIA-0010134	FOIA-0010135						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH060733	MSFOIA_WH060735	0.7.72.436676.1	FOIA-0010136	FOIA-0010138						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-10	Part	MSFOIA_WH060736	MSFOIA_WH060737	0.7.72.435972	FOIA-0010132	FOIA-0010133						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH060739	MSFOIA_WH060747	0.7.72.443914.1	FOIA-0010142	FOIA-0010150						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to certain public outreach initiatives. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH060749	MSFOIA_WH060757	0.7.72.472846.1	FOIA-0010278	FOIA-0010286						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to certain public outreach initiatives. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH060758	MSFOIA_WH060759	0.7.72.472846.2	FOIA-0010287	FOIA-0010288						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH060802	MSFOIA_WH060822	0.7.72.444584.1	FOIA-0010152	FOIA-0010172						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH060841	MSFOIA_WH060848	0.7.72.467349.3	FOIA-0010234	FOIA-0010241						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-10	Part	MSFOIA_WH060849	MSFOIA_WH060850	0.7.72.452989	FOIA-0010188	FOIA-0010190						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH060852	MSFOIA_WH060862	0.7.72.458498	FOIA-0010191	FOIA-0010202						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH060864	MSFOIA_WH060875	0.7.72.458498.1	FOIA-0010203	FOIA-0010214						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH060876	MSFOIA_WH060886	0.7.72.469070	FOIA-0010245	FOIA-0010255						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH060887	MSFOIA_WH060898	0.7.72.469070.1	FOIA-0010256	FOIA-0010267						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH060899		0.7.72.447954	FOIA-0010173	FOIA-0010174						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-10	Part	MSFOIA_WH060901	MSFOIA_WH060911	0.7.72.459195	FOIA-0010215	FOIA-0010225						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH061802		0.7.72.491789	FOIA-0010315	FOIA-0010315						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH061803		0.7.72.505181	FOIA-0010316	FOIA-0010316						Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-10	Part	MSFOIA_WH061805	MSFOIA_WH061874	0.7.72.505181.2	FOIA-0010318	FOIA-0010387						Descriptions of issues and status of decisions involved in enforcement efforts related to taxpayers other than Microsoft, and preliminary estimate of adjustment amount in the Microsoft examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH061876		0.7.72.490309	FOIA-0010296	FOIA-0010297						Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-10	Part	MSFOIA_WH061878	MSFOIA_WH061893	0.7.72.490309.2	FOIA-0010299	FOIA-0010314						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH063122		0.7.72.530284	FOIA-0010388	FOIA-0010388						Information about unrelated examinations of Microsoft and the examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH063123	MSFOIA_WH063126	0.7.72.530629	FOIA-0010755	FOIA-0010758						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-10	Part	MSFOIA_WH063127	MSFOIA_WH063129	0.7.72.531645	FOIA-0010824	FOIA-0010826						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH063130	MSFOIA_WH063132	0.7.72.530315	FOIA-0010389	FOIA-0010391						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH063133	MSFOIA_WH063136	0.7.72.531313	FOIA-0010816	FOIA-0010819						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH063137	MSFOIA_WH063140	0.7.72.531727	FOIA-0011097	FOIA-0011100						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH063142	MSFOIA_WH063143	0.7.72.531640	FOIA-0010821	FOIA-0010823						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH063144	MSFOIA_WH063192	0.7.72.531303	FOIA-0010759	FOIA-0010815						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH063201	MSFOIA_WH063480	0.7.72.530600	FOIA-0010427	FOIA-0010754						Case inventory data sheets with descriptions of issues and status of decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.

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2017-10	Part	MSFOIA_WH063529	MSFOIA_WH063610	0.7.72.531674	FOIA-0010827	FOIA-0011090						Case inventory data sheets with descriptions of issues and status of decisions involved in enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-10	Part	MSFOIA_WH063794	MSFOIA_WH063816	0.7.72.532567	FOIA-0011103	FOIA-0011195						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft used to make decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH063887	MSFOIA_WH063921	0.7.72.530599	FOIA-0010392	FOIA-0010426						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft used to make decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH063984	MSFOIA_WH063989	0.7.72.531698	FOIA-0011091	FOIA-0011096						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft used to make decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH064009		0.7.72.532042	FOIA-0011101	FOIA-0011102						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft used to make decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH065787		0.7.72.578514	FOIA-0011269	FOIA-0011269						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH065788	MSFOIA_WH065789	0.7.72.560845	FOIA-0011206	FOIA-0011207						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2017-10	Part	MSFOIA_WH065814	MSFOIA_WH065816	0.7.72.585674	FOIA-0011327	FOIA-0011329						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH065817	MSFOIA_WH065818	0.7.72.565899	FOIA-0011233	FOIA-0011234						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH065819	MSFOIA_WH065821	0.7.72.571740	FOIA-0011245	FOIA-0011247						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH065822	MSFOIA_WH065824	0.7.72.559026	FOIA-0011196	FOIA-0011198						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. File access password.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-10	Part	MSFOIA_WH065834	MSFOIA_WH065835	0.7.72.580907	FOIA-0011315	FOIA-0011317						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH065837		0.7.72.579382	FOIA-0011274	FOIA-0011274						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2017-10	Part	MSFOIA_WH065838		0.7.72.562388	FOIA-0011216	FOIA-0011217						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH065840		0.7.72.574893	FOIA-0011255	FOIA-0011255						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH065841		0.7.72.587291	FOIA-0011331	FOIA-0011331						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH065842		0.7.72.562021	FOIA-0011211	FOIA-0011211						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH065843		0.7.72.566918	FOIA-0011235	FOIA-0011235						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH065844		0.7.72.564770	FOIA-0011228	FOIA-0011229						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH065847		0.7.72.559535	FOIA-0011203	FOIA-0011203						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-10	Part	MSFOIA_WH065848		0.7.72.583479	FOIA-0011322	FOIA-0011322						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH065873		0.7.72.575536	FOIA-0011256	FOIA-0011256						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH065893	MSFOIA_WH065894	0.7.72.574519	FOIA-0011252	FOIA-0011253						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH066011	MSFOIA_WH066012	0.7.72.559476	FOIA-0011201	FOIA-0011202						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-10	Part	MSFOIA_WH066013	MSFOIA_WH066014	0.7.72.585246	FOIA-0011324	FOIA-0011325						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH066016	MSFOIA_WH066017	0.7.72.562249	FOIA-0011212	FOIA-0011214						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH066020	MSFOIA_WH066021	0.7.72.582735	FOIA-0011318	FOIA-0011320						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-10	Part	MSFOIA_WH066024	MSFOIA_WH066025	0.7.72.559858	FOIA-0011204	FOIA-0011205						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH066026	MSFOIA_WH066028	0.7.72.578615	FOIA-0011270	FOIA-0011272						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2017-10	Part	MSFOIA_WH066030	MSFOIA_WH066031	0.7.72.580468	FOIA-0011313	FOIA-0011314						Discussion regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2017-10	Part	MSFOIA_WH066034	MSFOIA_WH066035	0.7.72.576958.1	FOIA-0011263	FOIA-0011264						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH066037	MSFOIA_WH066039	0.7.72.564080	FOIA-0011220	FOIA-0011223						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2017-10	Part	MSFOIA_WH066042		0.7.72.585745	FOIA-0011330	FOIA-0011330						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-10	Part	MSFOIA_WH066044		0.7.72.565438	FOIA-0011231	FOIA-0011231						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH066062		0.7.72.571042	FOIA-0011244	FOIA-0011244						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH066063		0.7.72.572596	FOIA-0011249	FOIA-0011249						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH066068		0.7.72.569764	FOIA-0011242	FOIA-0011243						Discussion regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH066097	MSFOIA_WH066131	0.7.72.579663.1	FOIA-0011277	FOIA-0011311						Information about the Microsoft examination, unrelated examinations of Microsoft, and the examinations of taxpayers who are not Microsoft used to make decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH066136	MSFOIA_WH066137	0.7.72.576876	FOIA-0011258	FOIA-0011260						Discussion regarding decisions to be made with respect to the Microsoft examination. Details about employees' planned personal gathering.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Agency employees' privacy interest in information about personal leisure plans is not outweighed by any public interest in this information.
2017-10	Part	MSFOIA_WH066139	MSFOIA_WH066141	0.7.72.564099	FOIA-0011225	FOIA-0011227						Discussion regarding decisions to be made with respect to the Microsoft examination. Details about employees' planned personal gathering.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Agency employees' privacy interest in information about personal leisure plans is not outweighed by any public interest in this information.

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2017-10	Part	MSFOIA_WH066142	MSFOIA_WH066144	0.7.72.567269	FOIA-0011237	FOIA-0011239						Discussion regarding decisions to be made with respect to the Microsoft examination. Details about employees' planned personal gathering and family-related inquiry.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Agency employees' privacy interest in information about personal leisure plans and family is not outweighed by any public interest in this information.
2017-10	Part	MSFOIA_WH066165		0.7.72.563513	FOIA-0011219	FOIA-0011219						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH066166		0.7.72.561354	FOIA-0011209	FOIA-0011209						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-10	Part	MSFOIA_WH066169		0.7.72.569221	FOIA-0011240	FOIA-0011241						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-10	Part	MSFOIA_WH066174	MSFOIA_WH066176	0.7.72.577837	FOIA-0011266	FOIA-0011268						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. File access password.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-10	Part	MSFOIA_WH066181		0.7.72.572639	FOIA-0011250	FOIA-0011250						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH043184	MSFOIA_WH043186	0.7.72.84338	FOIA-0011356	FOIA-0011358						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-11	Part	MSFOIA_WH043189		0.7.72.84459	FOIA-0011359	FOIA-0011359						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH043190	MSFOIA_WH043191	0.7.72.84636	FOIA-0011360	FOIA-0011361						Discussion involving contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH043601		0.7.72.22239	FOIA-0011332	FOIA-0011332						Discussion among IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH043648		0.7.72.22260	FOIA-0011333	FOIA-0011333						Topic of a decision being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH043649		0.7.72.22261	FOIA-0011334	FOIA-0011334						Topic of a decision being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH043650		0.7.72.22266	FOIA-0011335	FOIA-0011335						Discussion among IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH043974	MSFOIA_WH043975	0.7.72.127481	FOIA-0011386	FOIA-0011388						Discussion among IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-11	Part	MSFOIA_WH044300		0.7.72.198816	FOIA-0011418	FOIA-0011419						Discussion among IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH044341	MSFOIA_WH044342	0.7.72.199006	FOIA-0011420	FOIA-0011421						Discussion among IRS attorneys regarding decisions to be made with respect to the Microsoft examination and information about the examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH044343	MSFOIA_WH044344	0.7.72.199022	FOIA-0011422	FOIA-0011423						Discussion among IRS attorneys regarding decisions to be made with respect to the Microsoft examination and information about the examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH044345		0.7.72.196724	FOIA-0011415	FOIA-0011417						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination and information about the examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH045529		0.7.72.116162	FOIA-0011382	FOIA-0011382						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH045542	MSFOIA_WH045555	0.7.72.109334.1	FOIA-0011363	FOIA-0011376						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Describes the subjects of various requests for legal advice from attorneys and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-11	Part	MSFOIA_WH045556		0.7.72.110206	FOIA-0011377	FOIA-0011378						Discussion regarding decisions to be made with respect to the Microsoft examination and the examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH045559		0.7.72.110955	FOIA-0011380	FOIA-0011380						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination and information about the examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH045559		0.7.72.110955	FOIA-0011380	FOIA-0011380						Phone number and access code for internal IRS teleconference line.	(b)(7)(E)	Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH048901		0.7.72.407559	FOIA-0012127	FOIA-0012128						Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-11	Part	MSFOIA_WH048903	MSFOIA_WH048931	0.7.72.407559.1	FOIA-0012129	FOIA-0012157						Information about the examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-11	Part	MSFOIA_WH048934	MSFOIA_WH048950	0.7.72.404084.1	FOIA-0012046	FOIA-0012074						Information about the examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-11	Part	MSFOIA_WH048963		0.7.72.407179	FOIA-0012084	FOIA-0012085						Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-11	Part	MSFOIA_WH048965	MSFOIA_WH048993	0.7.72.407179.1	FOIA-0012086	FOIA-0012114						Information about the examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-11	Part	MSFOIA_WH048994		0.7.72.409026	FOIA-0012163	FOIA-0012164						Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-11	Part	MSFOIA_WH049053	MSFOIA_WH049054	0.7.72.398310	FOIA-0011980	FOIA-0011981						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049083	MSFOIA_WH049088	0.7.72.398416.1	FOIA-0011984	FOIA-0011989						Information about the examinations of Microsoft and of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-11	Part	MSFOIA_WH049094		0.7.72.395614	FOIA-0011941	FOIA-0011941						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049107		0.7.72.402522	FOIA-0012018	FOIA-0012019						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049108		0.7.72.402522	FOIA-0012018	FOIA-0012019						Details about employee's personal leave plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2017-11	Part	MSFOIA_WH049172	MSFOIA_WH049173	0.7.72.398282	FOIA-0011972	FOIA-0011973						Discussion including IRS, IRS attorneys, and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049174		0.7.72.396838	FOIA-0011965	FOIA-0011965						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049175		0.7.72.394671	FOIA-0011913	FOIA-0011913						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049179		0.7.72.402221	FOIA-0012014	FOIA-0012015						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049179	MSFOIA_WH049180	0.7.72.402221	FOIA-0012014	FOIA-0012015						Details about employee's personal vacation plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal vacation is not outweighed by any public interest in this information.
2017-11	Part	MSFOIA_WH049181		0.7.72.407424	FOIA-0012126	FOIA-0012126						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049181		0.7.72.407424	FOIA-0012126	FOIA-0012126						Details about employee's personal vacation plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal vacation is not outweighed by any public interest in this information.

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2017-11	Part	MSFOIA_WH049182		0.7.72.400026	FOIA-0012006	FOIA-0012007						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049182		0.7.72.400026	FOIA-0012006	FOIA-0012007						Details about employee's personal vacation plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal vacation is not outweighed by any public interest in this information.
2017-11	Part	MSFOIA_WH049184		0.7.72.399338	FOIA-0011998	FOIA-0011999						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049189	MSFOIA_WH049190	0.7.72.393756	FOIA-0011899	FOIA-0011900						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049190		0.7.72.393756	FOIA-0011899	FOIA-0011900						Details about employee's personal vacation plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal vacation is not outweighed by any public interest in this information.
2017-11	Part	MSFOIA_WH049192	MSFOIA_WH049193	0.7.72.394570	FOIA-0011906	FOIA-0011907						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049194	MSFOIA_WH049195	0.7.72.398993	FOIA-0011993	FOIA-0011994						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049195		0.7.72.398993	FOIA-0011993	FOIA-0011994						Details about employee's personal vacation plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal vacation is not outweighed by any public interest in this information.
2017-11	Part	MSFOIA_WH049197		0.7.72.393817	FOIA-0011902	FOIA-0011902						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049199	MSFOIA_WH049200	0.7.72.391316	FOIA-0011799	FOIA-0011800						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049284	MSFOIA_WH049285	0.7.72.402930	FOIA-0012020	FOIA-0012021						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-11	Part	MSFOIA_WH049314	MSFOIA_WH049315	0.7.72.391401	FOIA-0011824	FOIA-0011826						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049321	MSFOIA_WH049322	0.7.72.396428	FOIA-0011947	FOIA-0011948						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049339	MSFOIA_WH049340	0.7.72.408943	FOIA-0012158	FOIA-0012159						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049339		0.7.72.408943	FOIA-0012158	FOIA-0012159						Details about employee's personal leave plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information.
2017-11	Part	MSFOIA_WH049346	MSFOIA_WH049347	0.7.72.399917	FOIA-0012003	FOIA-0012004						Discussion regarding decisions to be made with respect to the examinations of Microsoft and of a taxpayer who is not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049351		0.7.72.394556	FOIA-0011905	FOIA-0011905						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049355	MSFOIA_WH049358	0.7.72.404397.1	FOIA-0012076	FOIA-0012079						Information about the examinations of Microsoft and of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049361	MSFOIA_WH049363	0.7.72.393483.1	FOIA-0011895	FOIA-0011897						Information about the examinations of Microsoft and of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-11	Part	MSFOIA_WH049366	MSFOIA_WH049371	0.7.72.410660.1	FOIA-0012170	FOIA-0012175						Information about the examinations of Microsoft and of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049373	MSFOIA_WH049376	0.7.72.396388.1	FOIA-0011943	FOIA-0011946						Information about the examinations of Microsoft and of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049402		0.7.72.394628	FOIA-0011908	FOIA-0011908						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049403	MSFOIA_WH049404	0.7.72.394628.1	FOIA-0011909	FOIA-0011910						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049405	MSFOIA_WH049406	0.7.72.400937	FOIA-0012012	FOIA-0012013						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049407		0.7.72.394476	FOIA-0011904	FOIA-0011904						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-11	Part	MSFOIA_WH049408		0.7.72.399057	FOIA-0011996	FOIA-0011996						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049428		0.7.72.403426	FOIA-0012042	FOIA-0012042						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2017-11	Part	MSFOIA_WH049429	MSFOIA_WH049430	0.7.72.395592	FOIA-0011937	FOIA-0011938						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049431	MSFOIA_WH049432	0.7.72.405472	FOIA-0012082	FOIA-0012083						Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049577	MSFOIA_WH049579	0.7.72.393359	FOIA-0011890	FOIA-0011892						Information about the examinations of Microsoft and of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049580		0.7.72.391323	FOIA-0011821	FOIA-0011821						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049582	MSFOIA_WH049583	0.7.72.404732	FOIA-0012080	FOIA-0012081						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH049585	MSFOIA_WH049586	0.7.72.398959	FOIA-0011990	FOIA-0011991						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049588	MSFOIA_WH049589	0.7.72.395038	FOIA-0011917	FOIA-0011918						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049594	MSFOIA_WH049596	0.7.72.400777	FOIA-0012008	FOIA-0012010						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-11	Part	MSFOIA_WH049599		0.7.72.395468	FOIA-0011934	FOIA-0011935						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049602	MSFOIA_WH049603	0.7.72.395240	FOIA-0011931	FOIA-0011932						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049605		0.7.72.395039	FOIA-0011920	FOIA-0011920						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049616		0.7.72.407255	FOIA-0012115	FOIA-0012115						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049627	MSFOIA_WH049628	0.7.72.395595	FOIA-0011939	FOIA-0011940						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH049629	MSFOIA_WH049630	0.7.72.394662	FOIA-0011911	FOIA-0011912						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.

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2017-11	Part	MSFOIA_WH049631		0.7.72.403697	FOIA-0012043	FOIA-0012043						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH049632		0.7.72.398306	FOIA-0011974	FOIA-0011975						Information about the examination of a taxpayer who is not Microsoft. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(a); (b)(7)(E)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH049638		0.7.72.402339	FOIA-0012016	FOIA-0012016						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH049642	MSFOIA_WH049643	0.7.72.398263	FOIA-0011966	FOIA-0011967						Information about the examination of a taxpayer who is not Microsoft. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(a); (b)(7)(E)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH049652		0.7.72.409834	FOIA-0012167	FOIA-0012167						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH049654		0.7.72.409201	FOIA-0012165	FOIA-0012166						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH052463	MSFOIA_WH052465	0.7.72.216361	FOIA-0011424	FOIA-0011426						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2017-11	Part	MSFOIA_WH052466	MSFOIA_WH052467	0.7.72.240350	FOIA-0011451	FOIA-0011452						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH052468	MSFOIA_WH052469	0.7.72.231041	FOIA-0011433	FOIA-0011434						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH052470	MSFOIA_WH052471	0.7.72.223696	FOIA-0011431	FOIA-0011432						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH052472		0.7.72.236723	FOIA-0011435	FOIA-0011435						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft. Information about the examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH052485	MSFOIA_WH052486	0.7.72.220193	FOIA-0011427	FOIA-0011428						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.

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2017-11	Part	MSFOIA_WH052487		0.7.72.239571	FOIA-0011448	FOIA-0011448						Topic of a decision being discussed by IRS and IRS attorneys with respect to the Microsoft examination. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH052488	MSFOIA_WH052489	0.7.72.239571.1	FOIA-0011449	FOIA-0011450						Discussion regarding decisions to be made with respect to the Microsoft examination. File access passwords.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-11	Part	MSFOIA_WH052490	MSFOIA_WH052491	0.7.72.221349	FOIA-0011429	FOIA-0011430						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH052976	MSFOIA_WH052977	0.7.72.264100	FOIA-0011456	FOIA-0011457						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH052978	MSFOIA_WH052979	0.7.72.265160	FOIA-0011492	FOIA-0011493						Information about examinations of taxpayers who are not Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-11	Part	MSFOIA_WH052980		0.7.72.266886	FOIA-0011512	FOIA-0011512						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-11	Part	MSFOIA_WH052994	MSFOIA_WH052996	0.7.72.264001	FOIA-0011453	FOIA-0011455						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH052997	MSFOIA_WH052999	0.7.72.265904	FOIA-0011509	FOIA-0011511						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH054350		0.7.72.277313	FOIA-0011514	FOIA-0011514						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH054351		0.7.72.280711	FOIA-0011515	FOIA-0011515						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH054352		0.7.72.276207	FOIA-0011513	FOIA-0011513						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH054369	MSFOIA_WH054370	0.7.72.332526	FOIA-0011516	FOIA-0011518						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH054853	MSFOIA_WH054854	0.7.72.375345	FOIA-0011662	FOIA-0011663						Discussion regarding decisions to be made with respect to the Microsoft examination. Home phone number of IRS employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Personal phone number of agency employee whose privacy interest outweighs any public interest in this information

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2017-11	Part	MSFOIA_WH054855	MSFOIA_WH054856	0.7.72.365869	FOIA-0011533	FOIA-0011534						Discussion regarding decisions to be made with respect to the Microsoft examination. Home phone number of IRS employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Personal phone number of agency employee whose privacy interest outweighs any public interest in this information
2017-11	Part	MSFOIA_WH054860		0.7.72.388717	FOIA-0011777	FOIA-0011777						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH054863		0.7.72.382494	FOIA-0011774	FOIA-0011774						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH054864		0.7.72.365768	FOIA-0011531	FOIA-0011532						Discussion regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information.
2017-11	Part	MSFOIA_WH054866	MSFOIA_WH054867	0.7.72.386952	FOIA-0011775	FOIA-0011776						Discussion regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information.
2017-11	Part	MSFOIA_WH054868		0.7.72.369277	FOIA-0011539	FOIA-0011539						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH054874	MSFOIA_WH054875	0.7.72.368502	FOIA-0011536	FOIA-0011538						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH054877		0.7.72.372315	FOIA-0011643	FOIA-0011643						Topic of a decision being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-11	Part	MSFOIA_WH054883	MSFOIA_WH054884	0.7.72.372397	FOIA-0011649	FOIA-0011650						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH054885	MSFOIA_WH054886	0.7.72.373705	FOIA-0011652	FOIA-0011653						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH054887	MSFOIA_WH054888	0.7.72.371031	FOIA-0011639	FOIA-0011640						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH054889	MSFOIA_WH054890	0.7.72.374040	FOIA-0011654	FOIA-0011655						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH054906		0.7.72.366865	FOIA-0011535	FOIA-0011535						Topic of and names of attachments related to decisions being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH054907		0.7.72.372459	FOIA-0011651	FOIA-0011651						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH054948	MSFOIA_WH054949	0.7.72.390811	FOIA-0011780	FOIA-0011782						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH054967	MSFOIA_WH054969	0.7.72.375561	FOIA-0011667	FOIA-0011669						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH054970	MSFOIA_WH054971	0.7.72.375507	FOIA-0011664	FOIA-0011666						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-11	Part	MSFOIA_WH055008		0.7.72.381601	FOIA-0011773	FOIA-0011773						Phone number and access code for internal IRS teleconference line.	(b)(7)(E)	Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH055009		0.7.72.371583	FOIA-0011641	FOIA-0011641						Topic of and names of attachments related to decisions being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH055011		0.7.72.374728	FOIA-0011661	FOIA-0011661						Discussion regarding decisions to be made with respect to the Microsoft examination. Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH055629		0.7.72.369385	FOIA-0011545	FOIA-0011546						Names of attachments related to decisions being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH055725		0.7.72.378288	FOIA-0011772	FOIA-0011772						Phone number and access code for internal IRS teleconference line.	(b)(7)(E)	Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH055728		0.7.72.377594	FOIA-0011670	FOIA-0011670						Names of attachments related to decisions being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH058799	MSFOIA_WH058803	0.7.72.432285.1	FOIA-0012177	FOIA-0012181						Information about the examinations of taxpayers who are not Microsoft and decisions involved in the various enforcement efforts. Information about decisions to be made with respect to the drafting of regulations. Subjects of various requests for legal advice from attorneys and thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency.
2017-11	Part	MSFOIA_WH058810	MSFOIA_WH058815	0.7.72.451601.2	FOIA-0012510	FOIA-0012515						Information about the examinations of taxpayers who are not Microsoft and decisions involved in the various enforcement efforts. Information about decisions to be made with respect to the drafting of regulations. Subjects of various requests for legal advice from attorneys and thoughts and impressions of attorneys. Details about IRS attorney's personal family news.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(6) and (b)(7)(C)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Agency employee's privacy interest in information about personal news is not outweighed by any public interest in this information.

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2017-11	Part	MSFOIA_WH058817	MSFOIA_WH058818	0.7.72.457305.1	FOIA-0012854	FOIA-0012855						Information about the examinations of taxpayers who are not Microsoft and decisions involved in the various enforcement efforts. Information about decisions to be made with respect to the drafting of regulations. Subjects of various requests for legal advice from attorneys and thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency.
2017-11	Part	MSFOIA_WH058820		0.7.72.456510.1	FOIA-0012748	FOIA-0012749						Information about the examinations of taxpayers who are not Microsoft and decisions involved in the various enforcement efforts. Information about decisions to be made with respect to the drafting of regulations. Subjects of various requests for legal advice from attorneys and thoughts and impressions of attorneys. Details about IRS attorney's personal family news.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(6) and (b)(7)(C)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Agency employee's privacy interest in information about personal news is not outweighed by any public interest in this information.
2017-11	Part	MSFOIA_WH058836		0.7.72.479892	FOIA-0013184	FOIA-0013184						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH058837		0.7.72.458904	FOIA-0012887	FOIA-0012887						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH058838		0.7.72.451405	FOIA-0012506	FOIA-0012506						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH058839		0.7.72.465152	FOIA-0013000	FOIA-0013000						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2017-11	Part	MSFOIA_WH058840	MSFOIA_WH058856	0.7.72.443893	FOIA-0012335	FOIA-0012351						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Describes the subjects of various requests for legal advice from attorneys and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH058857	MSFOIA_WH058874	0.7.72.457070	FOIA-0012835	FOIA-0012852						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Describes the subjects of various requests for legal advice from attorneys and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH058875		0.7.72.450119	FOIA-0012420	FOIA-0012420						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH058876	MSFOIA_WH058893	0.7.72.480787	FOIA-0013185	FOIA-0013202						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Describes the subjects of various requests for legal advice from attorneys and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH058894	MSFOIA_WH058912	0.7.72.443943	FOIA-0012352	FOIA-0012370						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Describes the subjects of various requests for legal advice from attorneys and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH058913		0.7.72.444745	FOIA-0012372	FOIA-0012372						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2017-11	Part	MSFOIA_WH058914		0.7.72.434370	FOIA-0012182	FOIA-0012182						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH058915		0.7.72.443176	FOIA-0012253	FOIA-0012253						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH058917	MSFOIA_WH058924	0.7.72.440545.1	FOIA-0012195	FOIA-0012202						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Describes the subjects of various requests for legal advice from attorneys and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH058926	MSFOIA_WH058933	0.7.72.452209.1	FOIA-0012517	FOIA-0012524						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Describes the subjects of various requests for legal advice from attorneys and the thoughts and impressions of attorneys. Details about employee's retirement.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Agency employee's privacy interest in information about retirement is not outweighed by any public interest in this information.
2017-11	Part	MSFOIA_WH058934	MSFOIA_WH058940	0.7.72.453769	FOIA-0012616	FOIA-0012622						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to CIPs. Describes the subjects of various requests for legal advice from attorneys and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-11	Part	MSFOIA_WH058941		0.7.72.461346	FOIA-0012888	FOIA-0012889						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH058943		0.7.72.473304	FOIA-0013183	FOIA-0013183						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH058944		0.7.72.446619	FOIA-0012373	FOIA-0012373						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH058974		0.7.72.446665	FOIA-0012374	FOIA-0012374						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH058994		0.7.72.443652	FOIA-0012254	FOIA-0012254						Name of attachment containing information about the examination of a taxpayer who is not Microsoft, which references the topic of decisions to be made with respect to that taxpayer's examination.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2017-11	Part	MSFOIA_WH059039	MSFOIA_WH059040	0.7.72.453502	FOIA-0012525	FOIA-0012526						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH059130		0.7.72.462737	FOIA-0012890	FOIA-0012891						Information about the examination of a taxpayer who is not Microsoft. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(a); (b)(7)(E)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.

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2017-11	Part	MSFOIA_WH059238		0.7.72.435821	FOIA-0012183	FOIA-0012184						Information about the examination of a taxpayer who is not Microsoft. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH059244		0.7.72.448356	FOIA-0012394	FOIA-0012395						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH059246		0.7.72.464878	FOIA-0012998	FOIA-0012999						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH059248		0.7.72.441067	FOIA-0012227	FOIA-0012227						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH059249		0.7.72.440927	FOIA-0012203	FOIA-0012203						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2017-11	Part	MSFOIA_WH059273		0.7.72.472261	FOIA-0013098	FOIA-0013098						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH059297		0.7.72.458338	FOIA-0012858	FOIA-0012858						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH059437		0.7.72.450076	FOIA-0012396	FOIA-0012396						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH059625	MSFOIA_WH059626	0.7.72.471318	FOIA-0013094	FOIA-0013095						Topic of decision being discussed by IRS and IRS attorneys with respect to the Microsoft examination. Phone number and access code for internal IRS teleconference line. File access passwords.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-11	Part	MSFOIA_WH059627	MSFOIA_WH059628	0.7.72.471318.1	FOIA-0013096	FOIA-0013097						Discussion regarding decisions to be made with respect to the Microsoft examination. File access passwords.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-11	Part	MSFOIA_WH059629		0.7.72.444593	FOIA-0012371	FOIA-0012371						Details about employee's personal leave plans. Phone number and access code for internal IRS teleconference line.	(b)(6) and (b)(7)(C); (b)(7)(E)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.

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2017-11	Part	MSFOIA_WH059676		0.7.72.454862	FOIA-0012715	FOIA-0012715						Topics of IRS attorney discussions regarding decisions to be made with respect to the Microsoft examination. Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH059791		0.7.72.443812	FOIA-0012274	FOIA-0012274						Topics of IRS attorney discussions regarding decisions to be made with respect to the Microsoft examination. Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH059852		0.7.72.472956	FOIA-0013122	FOIA-0013122						Details about employee's personal leave plans.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information.
2017-11	Part	MSFOIA_WH059917		0.7.72.454429	FOIA-0012623	FOIA-0012623						Phone number and access code for internal IRS teleconference line.	(b)(7)(E)	Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH060271		0.7.72.456754	FOIA-0012750	FOIA-0012750						IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH060356	MSFOIA_WH060357	0.7.72.457915	FOIA-0012856	FOIA-0012857						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH061612		0.7.72.498342	FOIA-0013203	FOIA-0013203						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH061613	MSFOIA_WH061706	0.7.72.498342.1	FOIA-0013204	FOIA-0013297						Information about the examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-11	Part	MSFOIA_WH061707		0.7.72.512506	FOIA-0013298	FOIA-0013298						Information about the examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-11	Part	MSFOIA_WH061708	MSFOIA_WH061801	0.7.72.512506.1	FOIA-0013299	FOIA-0013392						Information about the examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.

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2017-11	Part	MSFOIA_WH062569	MSFOIA_WH062577	0.7.72.517979.1	FOIA-0013394	FOIA-0013402						Information about the examinations of Microsoft and of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH064525		0.7.72.559252	FOIA-0013406	FOIA-0013406						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064582		0.7.72.560089	FOIA-0013407	FOIA-0013407						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH064583		0.7.72.565174	FOIA-0013553	FOIA-0013554						Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to guidance proposals and the drafting of regulations. Describes the subjects of various requests for legal advice from attorneys and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH064585		0.7.72.561981	FOIA-0013411	FOIA-0013411						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064586		0.7.72.578801	FOIA-0013730	FOIA-0013730						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064587		0.7.72.577553	FOIA-0013699	FOIA-0013699						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-11	Part	MSFOIA_WH064589		0.7.72.577484	FOIA-0013694	FOIA-0013694						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064590		0.7.72.570714	FOIA-0013633	FOIA-0013633						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064672		0.7.72.563095	FOIA-0013414	FOIA-0013414						Topic of discussion related to decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064677		0.7.72.574742	FOIA-0013663	FOIA-0013663						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064702		0.7.72.568817	FOIA-0013628	FOIA-0013628						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064703	MSFOIA_WH064704	0.7.72.576416	FOIA-0013689	FOIA-0013690						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064705		0.7.72.569738	FOIA-0013632	FOIA-0013632						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064706		0.7.72.577960	FOIA-0013700	FOIA-0013701						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064708		0.7.72.575730	FOIA-0013688	FOIA-0013688						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-11	Part	MSFOIA_WH064709		0.7.72.574736	FOIA-0013659	FOIA-0013659						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064713		0.7.72.582806	FOIA-0013844	FOIA-0013844						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064720	MSFOIA_WH064721	0.7.72.574608	FOIA-0013657	FOIA-0013658						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064722	MSFOIA_WH064723	0.7.72.572659	FOIA-0013653	FOIA-0013654						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064724	MSFOIA_WH064725	0.7.72.571846	FOIA-0013647	FOIA-0013648						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064746	MSFOIA_WH064747	0.7.72.561554	FOIA-0013409	FOIA-0013410						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064748		0.7.72.563483	FOIA-0013416	FOIA-0013416						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064844		0.7.72.578894	FOIA-0013731	FOIA-0013731						Information about the examinations of Microsoft and of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2017-11	Part	MSFOIA_WH064869		0.7.72.586294	FOIA-0013901	FOIA-0013901						Names of attachments being shared by email related to decisions being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064909		0.7.72.561399	FOIA-0013408	FOIA-0013408						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064934	MSFOIA_WH064935	0.7.72.565996	FOIA-0013555	FOIA-0013557						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH064937	MSFOIA_WH064938	0.7.72.570836	FOIA-0013634	FOIA-0013635						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH065015		0.7.72.559214	FOIA-0013403	FOIA-0013404						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH065018		0.7.72.571632	FOIA-0013644	FOIA-0013645						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH065024		0.7.72.585398	FOIA-0013849	FOIA-0013850						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH065076		0.7.72.587341	FOIA-0014041	FOIA-0014041						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-11	Part	MSFOIA_WH065078	MSFOIA_WH065079	0.7.72.577507	FOIA-0013695	FOIA-0013697						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH065086		0.7.72.567861	FOIA-0013626	FOIA-0013626						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH065098		0.7.72.578642	FOIA-0013727	FOIA-0013728						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH065109		0.7.72.578512	FOIA-0013702	FOIA-0013702						Discussion regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2017-11	Part	MSFOIA_WH065134		0.7.72.566323	FOIA-0013578	FOIA-0013578						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH065170		0.7.72.563149	FOIA-0013415	FOIA-0013415						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH065171	MSFOIA_WH065172	0.7.72.573553	FOIA-0013655	FOIA-0013656						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH065173	MSFOIA_WH065174	0.7.72.584757	FOIA-0013847	FOIA-0013848						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2017-11	Part	MSFOIA_WH065175		0.7.72.565143	FOIA-0013512	FOIA-0013512						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH065216	MSFOIA_WH065217	0.7.72.576923	FOIA-0013691	FOIA-0013692						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH065364		0.7.72.566259	FOIA-0013558	FOIA-0013558						Names of attachment being shared by email related to decisions being discussed with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH065383	MSFOIA_WH065384	0.7.72.582455	FOIA-0013842	FOIA-0013843						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Part	MSFOIA_WH065595		0.7.72.576957	FOIA-0013693	FOIA-0013693						Phone number and access code for internal IRS teleconference line.	(b)(7)(E)	Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2017-11	Part	MSFOIA_WH065619		0.7.72.567259	FOIA-0013614	FOIA-0013615						Discussion regarding decisions to be made with respect to the Microsoft examination. Personal phone number of agency employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2017-11	Part	MSFOIA_WH065621	MSFOIA_WH065622	0.7.72.562041	FOIA-0013412	FOIA-0013413						Discussion regarding decisions to be made with respect to the Microsoft examination. Personal phone number of agency employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Direct phone number of agency employee whose privacy interest outweighs any public interest in this information

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2017-11	Part	MSFOIA_WH065623	MSFOIA_WH065624	0.7.72.572002	FOIA-0013649	FOIA-0013651						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-11	Part	MSFOIA_WH065627		0.7.72.566268	FOIA-0013577	FOIA-0013577						Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2017-11	Full	MSFOIA_WH043651	MSFOIA_WH043657	0.7.72.22266.1	FOIA-0011336	FOIA-0011342	Word	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/11/2009	Not indicated on document	Not indicated on document	The document being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in reviewing the status of the audit to date and determining logical next steps in the audit.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH043658	MSFOIA_WH043670	0.7.72.22266.2	FOIA-0011343	FOIA-0011355	Draft report	Briefing On Microsoft CSA 12-14 -09.ppt	12/11/2009	Not indicated on document	Not indicated on document	The document being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in reviewing the status of the audit to date and determining logical next steps in the audit.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH045530	MSFOIA_WH045532	0.7.72.116162.1	FOIA-0011383	FOIA-0011385	Draft report	Issue Briefing 9 17 09 Mtg DFO	2009/09/03	Cheryl Potop-Jackson		An issue briefing paper prepared by Examination personnel in anticipation of a meeting concerning the plaintiff's audit. This briefing documents involves involve Exam personnel discussing development of issues in the audit.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	This document describes information gathered in the Exam, the progress of the examination, references specific items of information that remain to be determined in the Exam and anticipated 'next steps' in the audit. The information being withheld consists of the discussion of strategy and proposed actions for the examination and as such reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH043977	MSFOIA_WH043987	0.7.72.127481.1	FOIA-0011389	FOIA-0011399	Spreadsheet	CSA cases	2010/03/02	Geraldine Quinn	Michael Danilack; DelNard Paul D; Gloria Sullivan; Drenthe Pamela J; Leonard Barbara M; Tonuzi Drita; Musher Steven A; Ricca Bettie N; Christopher Bello; Silver Meryl	An internal spreadsheet of open CSA buy-in cases annotated with information industry counsel had compiled and providing details as to proposed adjustments.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.

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2017-11	Full	MSFOIA_WH043988	MSFOIA_WH043988	0.7.72.127481.2	FOIA-0011400		Draft report	Summary Tier I buy-in cases	2010/03/02	Geraldine Quinn	Michael Danilack; DeNard Paul D; Gloria Sullivan; Drenthe Pamela J; Leonard Barbara M; Kroening Linda M; Tonuzi Drita; Musher Steven A; Ricca Bettie N; Christopher Bello; Silver Meryl	An internal spreadsheet of open CSA buy-in cases annotated with information industry counsel had compiled and providing details as to proposed adjustments.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.
2017-11	Full	MSFOIA_WH044303	MSFOIA_WH044315	0.7.72.195007.1	FOIA-0011402	FOIA-0011414	Draft report			Not indicated on document	Not indicated on document	Internal monthly report tracking the inventory of cases assigned within Counsel and specific to particular types of transactions, discussing significant developments, litigations, or other noteworthy changes affecting the IRS's treatment of the transaction.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency (including the Office of Chief Counsel), in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.
2017-11	Full	MSFOIA_WH052473	MSFOIA_WH052473	0.7.72.236723.1	FOIA-0011436		Draft report			Not indicated on document	Not indicated on document	An internal spreadsheet of open CSA buy-in cases annotated with information industry counsel had compiled and providing details as to proposed adjustments.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.

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2017-11	Full	MSFOIA_WH052474	MSFOIA_WH052484	0.7.72.236723.2	FOIA-0011437	FOIA-0011447	Draft report	IMT Tier I report	2010/03/02	Geraldine Quinn	Chaback Patricia C; Nancy Bronson; Beck Kathy J; Tamaki Jon A; McGinty Donald R; Hodapp Natalie; Zhang Joanne J; Alexander Elisabeth A; Dearth Lorraine C; Joy Yen; Michelle Korbas; Sullivan Gloria	An internal spreadsheet of open CSA buy-in cases annotated with information industry counsel had compiled and providing details as to proposed adjustments.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH052940	MSFOIA_WH052959	0.7.72.264303.1	FOIA-0011459	FOIA-0011478	Draft report	McCarthy sharepoint report	2009/03/06	William McCarthy		An Internal Case History summary prepared by Counsel.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege, and Attorney Work Product; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency (including the Office of Chief Counsel), in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. The information being withheld consists of information subject to the work product doctrine which protects documents and other memoranda prepared by an attorney in contemplation of litigation. The doctrine extends not only to documents prepared by an attorney, but also to those working under the direction of an attorney. The information being withheld consists of advice prepared by Chief Counsel attorneys in response to a request for legal advice associated with the hazards of litigating specific transactions from plaintiff's audit. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH052982	MSFOIA_WH052993	0.7.72.264891.1	FOIA-0011480	FOIA-0011491	Draft report	McCarthy sharepoint report	2010/02/05	William McCarthy	Cathy Goodson	Internal report, specific to particular types of transactions, discussing significant developments, litigations, or other noteworthy changes affecting the IRS's treatment of the transaction.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency (including the Office of Chief Counsel), in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.

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2017-11	Full	MSFOIA_WH052962	MSFOIA_WH052975	0.7.72.265295.1	FOIA-0011495	FOIA-0011508	Workpaper	Case Histories August 2009	2009/08/11	William McCarthy		An Internal Case History summary prepared by Counsel.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency (including the Office of Chief Counsel), in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH054372	MSFOIA_WH054382	0.7.72.332526.1	FOIA-0011519	FOIA-0011529	Spreadsheet	CSA cases	2010/03/02	Geraldine Quinn	G. Holmes; Steven Musher	An internal spreadsheet of open CSA buy-in cases annotated with information industry counsel had compiled and providing details as to proposed adjustments.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH054383	MSFOIA_WH054383	0.7.72.332526.2	FOIA-0011530		Spreadsheet	CSA cases	2010/03/02	Geraldine Quinn	G. Homes; Steven Musher	An internal spreadsheet of open CSA buy-in cases annotated with information industry counsel had compiled and providing details as to proposed adjustments.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.

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2017-11	Full	MSFOIA_WH054869	MSFOIA_WH054873	0.7.72.369277.1	FOIA-0011540	FOIA-0011544	Spreadsheet	200406-200606 Summary of Cost Pool Adjustments	2009/07/28	Marie Ishii, Douglas Odell		Spreadsheets Prepared by or Modified by Examination personnel.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal draft work paper compiled by an agent working the Exam focusing on information available to date in the audit and speculating as to additional information that may be needed. The withheld information is deliberative in that it contains opinions of agency personnel as to the usefulness of available information and the necessity for specific additional information. The document reflects the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion and assessments within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH055631	MSFOIA_WH055644	0.7.72.369385.1	FOIA-0011547	FOIA-0011560				Not indicated on document	Not indicated on document	Draft briefing report on CSA buy-in cases prepared for the Deputy Commissioner.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The documents being withheld were prepared by components within the agency including Examination and Counsel personnel to assist the executives who oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH055645	MSFOIA_WH055654	0.7.72.369385.3	FOIA-0011561	FOIA-0011570				Not indicated on document	Not indicated on document	Draft briefing report on CSA buy-in cases prepared for the Deputy Commissioner.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The documents being withheld were prepared by components within the agency including Examination and Counsel personnel to assist the executives who oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH055655	MSFOIA_WH055670	0.7.72.369385.5	FOIA-0011571	FOIA-0011586				Not indicated on document	Not indicated on document	Draft briefing report on CSA buy-in cases prepared for the Deputy Commissioner.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The documents being withheld were prepared by components within the agency including Examination and Counsel personnel to assist the executives who oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH055671	MSFOIA_WH055680	0.7.72.369385.11	FOIA-0011587	FOIA-0011596				Not indicated on document	Not indicated on document	Draft briefing report on CSA buy-in cases prepared for the Deputy Commissioner.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The documents being withheld were prepared by components within the agency including Examination and Counsel personnel to assist the executives who oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH055681	MSFOIA_WH055705	0.7.72.369385.13	FOIA-0011597	FOIA-0011621				Not indicated on document	Not indicated on document	Draft briefing report on CSA buy-in cases prepared for the Deputy Commissioner.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The documents being withheld were prepared by components within the agency including Examination and Counsel personnel to assist the executives who oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH055706	MSFOIA_WH055715	0.7.72.369385.17	FOIA-0011622	FOIA-0011631				Not indicated on document	Not indicated on document	Draft briefing report on CSA buy-in cases prepared for the Deputy Commissioner.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The documents being withheld were prepared by components within the agency including Examination and Counsel personnel to assist the executives who oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH055716	MSFOIA_WH055721	0.7.72.369385.19	FOIA-0011632	FOIA-0011637	PowerPoint	Singapore Trip	2006/03/28	Not indicated on document	Not indicated on document	Draft briefing report on CSA buy-in cases prepared for the Deputy Commissioner.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The documents being withheld were prepared by components within the agency including Examination and Counsel personnel to assist the executives who oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH055010	MSFOIA_WH055010	0.7.72.371583.1	FOIA-0011642					Not indicated on document	Not indicated on document	An internal memorandum prepared by Examination personnel and discussing specific issues pertinent to the audit.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH054878	MSFOIA_WH054882	0.7.72.372315.1	FOIA-0011644	FOIA-0011648	MS Word	Audit Status Meeting	2009/07/29	Cheryl Potop-Jackson		Notes from an internal meeting to discuss NOPAs.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH054891	MSFOIA_WH054895	0.7.72.374040.1	FOIA-0011656	FOIA-0011660	spreadsheet	200406-200606 Summary of Cost Pool Adjustments	2009/07/28	Marie Ishii		Spreadsheets prepared or modified by Examination personnel for internal use.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH055729	MSFOIA_WH055729	0.7.72.377594.1	FOIA-0011671					Not indicated on document	Not indicated on document	The information being withheld is a chart of specific categories of information related to plaintiff's buy-in calculations that were selectively extracted from documents either provided to the IRS by the plaintiff or assembled by the IRS on its own initiative.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	This information is being withheld, even though it consists of factual material, because the selective process to determine what categories and items of data for inclusion in the chart reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH055730	MSFOIA_WH055730	0.7.72.377594.2	FOIA-0011672					Not indicated on document	Not indicated on document	The information being withheld is a chart of specific categories of information related to plaintiff's buy-in calculations that were selectively extracted from documents either provided to the IRS by the plaintiff or assembled by the IRS on its own initiative.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	This information is being withheld, even though it consists of factual material, because the selective process to determine what categories and items of data for inclusion in the chart reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH055731	MSFOIA_WH055828	0.7.72.377594.3	FOIA-0011673	FOIA-0011770	Report	draft IRS economist's report	2010/03/10	Joy Yen		The information being withheld is a chart of specific categories of information related to plaintiff's buy-in calculations that were selectively extracted from documents either provided to the IRS by the plaintiff or assembled by the IRS on its own initiative.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	This information is being withheld, even though it consists of factual material, because the selective process to determine what categories and items of data for inclusion in the chart reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH054861	MSFOIA_WH054862	0.7.72.388717.1	FOIA-0011778	FOIA-0011779				Not indicated on document	Not indicated on document	A draft interactive model prepared by Examination personnel for use by the team in the analysis of issues relevant to the audit.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH054951	MSFOIA_WH054953	0.7.72.390811.1	FOIA-0011783	FOIA-0011785				Not indicated on document	Not indicated on document	Internal documents prepared by Examination personnel illustrating a scenario and the tax effect regarding section 482 adjustments.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH054954	MSFOIA_WH054960	0.7.72.390811.2	FOIA-0011786	FOIA-0011792				Not indicated on document	Not indicated on document	Internal documents prepared by Examination personnel illustrating a scenario and the tax effect regarding section 482 adjustments.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH054961	MSFOIA_WH054963	0.7.72.390811.3	FOIA-0011793	FOIA-0011795				Not indicated on document	Not indicated on document	Internal documents prepared by Examination personnel illustrating a scenario and the tax effect regarding section 482 adjustments.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH054964	MSFOIA_WH054966	0.7.72.390811.4	FOIA-0011796	FOIA-0011798				Not indicated on document	Not indicated on document	Internal documents prepared by Examination personnel illustrating a scenario and the tax effect regarding section 482 adjustments.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049201	MSFOIA_WH049201	0.7.72.391316.1	FOIA-0011801		Handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2007/02/07	J. Brotten		Handwritten notes taken during a meeting.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These meeting notes involve Exam personnel discussing development of issues in the audit. This document describes information gathered in the Exam, the progress of the examination, references specific items of information that remain to be determined in the Exam and anticipated 'next steps' in the audit. The information being withheld consists of the discussion of strategy and proposed actions for the examination and as such reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049203	MSFOIA_WH049204	0.7.72.391316.3	FOIA-0011802		Handwritten notes	Conference Call	2007/03/11	J. Brotten		Handwritten notes taken during a meeting.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These meeting notes involve Exam personnel discussing development of issues in the audit. This document describes information gathered in the Exam, the progress of the examination, references specific items of information that remain to be determined in the Exam and anticipated 'next steps' in the audit. The information being withheld consists of the discussion of strategy and proposed actions for the examination and as such reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049205	MSFOIA_WH049220	0.7.72.391316.5	FOIA-0011803	FOIA-0011804	Handwritten notes	Buy-In Issue Meeting	2007/03/08	J. Brotten		Handwritten notes taken during a meeting.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These meeting notes involve Exam personnel discussing development of issues in the audit. This document describes information gathered in the Exam, the progress of the examination, references specific items of information that remain to be determined in the Exam and anticipated 'next steps' in the audit. The information being withheld consists of the discussion of strategy and proposed actions for the examination and as such reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049205	MSFOIA_WH049220	0.7.72.391316.8	FOIA-0011805	FOIA-0011820	Draft notes	Minutes of IE Status Update Meeting	2006/10/10	Dianne Hill		Draft meeting notes.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These meeting notes involve Exam personnel discussing development of issues in the audit. This document describes information gathered in the Exam, the progress of the examination, references specific items of information that remain to be determined in the Exam and anticipated 'next steps' in the audit. The information being withheld consists of the discussion of strategy and proposed actions for the examination and as such reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WHO49317	MSFOIA_WHO49318	0.7.72.391401.1	FOIA-0011827	FOIA-0011828	Spreadsheet	Fund Transfer	2009/09/29	Julie Izumoto		Spreadsheet prepared or modified by the Service summarizing the total hours, allocations of hours per phase and travel money remaining to be spent in the contract between the Service and an outside contractor for use in addressing a request for a modification of the contract.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The spreadsheet was used for internal deliberations of the request. The document being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in reviewing the status of the audit to date and determining logical next steps in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WHO48997	MSFOIA_WHO49002	0.7.72.392617.1	FOIA-0011830	FOIA-0011835		Singapore Interview Notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel's employees characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WHO49003	MSFOIA_WHO49007	0.7.72.392617.2	FOIA-0011836	FOIA-0011840		Singapore Interview Notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel's employees characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WHO49008	MSFOIA_WHO49014	0.7.72.392617.3	FOIA-0011841	FOIA-0011847		Singapore Interview Notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel's employees characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WHO49015	MSFOIA_WHO49018	0.7.72.392617.4	FOIA-0011848	FOIA-0011851		Singapore Interview Notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel's employees characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WHO49019	MSFOIA_WHO49021	0.7.72.392617.5	FOIA-0011852	FOIA-0011854		Singapore Interview Notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel's employees characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WHO49022	MSFOIA_WHO49025	0.7.72.392617.6	FOIA-0011855	FOIA-0011858		Singapore Interview Notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel's employees characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH049026	MSFOIA_WH049028	0.7.72.392617.7	FOIA-0011859	FOIA-0011861		Singapore Interview Notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel's employees characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049029	MSFOIA_WH049034	0.7.72.392617.8	FOIA-0011862	FOIA-0011867		Singapore Interview Notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel's employees characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049035	MSFOIA_WH049040	0.7.72.392617.9	FOIA-0011868	FOIA-0011873		Singapore Interview Notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel's employees characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049041	MSFOIA_WH049048	0.7.72.392617.10	FOIA-0011874	FOIA-0011881		Singapore Interview Notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel's employees characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049049	MSFOIA_WH049052	0.7.72.392617.11	FOIA-0011882	FOIA-0011885		Singapore Interview Notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel's employees characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049641	MSFOIA_WH049641	0.7.72.393210.1	FOIA-0011889		Spreadsheet	potential adjustment amounts	2010/02/18	Paul Weibel		Spreadsheets prepared or modified by Examination personnel for internal use.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH049191	MSFOIA_WH049191	0.7.72.393756.1	FOIA-0011901		Spreadsheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2009/09/10	Ceteris		A spreadsheet prepared by a contractor providing comparisons between plaintiff and Service analysis of specific items at issue in the audit.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld is a spreadsheet of specific categories of information that were selectively extracted from documents either provided to the IRS by the plaintiff or assembled by the IRS and/or its contractor on its own initiative. This information is being withheld, even though it consists of factual material, because the selective process to determine what categories and items of data for inclusion in the spreadsheet reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049198	MSFOIA_WH049198	0.7.72.393817.1	FOIA-0011903		MS Word document	Agenda-Meeting with DFO	2009/09/15	Cheryl Potop-Jackson		The agenda for a meeting involving the Exam Team and Service Management.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Examination meeting agenda listing issues being addressed and future plans for the examination. The information being withheld consists of the listing of specific topics to be that were to be the subject of upcoming deliberations and as such reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049176	MSFOIA_WH049178	0.7.72.394671.1	FOIA-0011914	FOIA-0011916				Not indicated on document	Not indicated on document	A paper prepared by the Exam team of use in briefing Service management on specific issues relevant to the audit.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The document being withheld was prepared by components within the agency to assist the executives in reviewing the status of the audit to date and determining logical next steps in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049606	MSFOIA_WH049615	0.7.72.395039.1	FOIA-0011921	FOIA-0011930	Spreadsheet	Scenarios to close audit	2010/03/03	Cheryl Potop-Jackson	Charles Davis	Communications Between the Exam Team and Service Management describing Exam's perspective on why there should be an extension or the ECD.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The document being withheld was prepared by Examination personnel to assist the executives in reviewing the status of the audit to date and determining logical next steps in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049323	MSFOIA_WH049329	0.7.72.396428.1	FOIA-0011949	FOIA-0011955				Not indicated on document	Not indicated on document	Communications Between the Exam Team and Service Management describing Exam's perspective on a variety of scenarios relevant to the audit.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH049330	MSFOIA_WH049332	0.7.72.396428.2	FOIA-0011956	FOIA-0011958				Not indicated on document	Not indicated on document	Communications Between the Exam Team and Service Management describing Exam's perspective on a variety of scenarios relevant to the audit.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049333	MSFOIA_WH049335	0.7.72.396428.3	FOIA-0011959	FOIA-0011961				Not indicated on document	Not indicated on document	Communications Between the Exam Team and Service Management describing Exam's perspective on a variety of scenarios relevant to the audit.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049336	MSFOIA_WH049338	0.7.72.396428.4	FOIA-0011962	FOIA-0011964				Not indicated on document	Not indicated on document	Communications Between the Exam Team and Service Management describing Exam's perspective on a variety of scenarios relevant to the audit.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049644	MSFOIA_WH049647	0.7.72.398263.1	FOIA-0011968	FOIA-0011971	Spreadsheet	action plan for Danilack briefing	2010/03/05	Gloria Sullivan		This is a briefing document prepared for a presentation on cost-sharing to Service management.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The document being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in reviewing the status of the audit to date and determining logical next steps in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049634	MSFOIA_WH049637	0.7.72.398306.1	FOIA-0011976	FOIA-0011979	Spreadsheet	action plan for Danilack briefing	2010/03/05	Gloria Sullivan		This is a briefing document prepared for a presentation on cost-sharing to Service management.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The document being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in reviewing the status of the audit to date and determining logical next steps in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.

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2017-11	Full	MSFOIA_WH049196	MSFOIA_WH049196	0.7.72.398993.1	FOIA-0011995		MS Word	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2009/09/10	Ceteris		A spreadsheet prepared by a contractor providing comparisons between plaintiff and Service analysis of specific items at issue in the audit.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld is a spreadsheet of specific categories of information that were selectively extracted from documents either provided to the IRS by the plaintiff or assembled by the IRS and/or its contractor on its own initiative. This information is being withheld, even though it consists of factual material, because the selective process to determine what categories and items of data for inclusion in the spreadsheet reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049409	MSFOIA_WH049409	0.7.72.399057.1	FOIA-0011997					Not indicated on document	Not indicated on document	Spreadsheets Prepared by or Modified by the Service concerning the potential adjustments for a buy-in relevant in the audit.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Spreadsheets prepared or modified by Examination personnel for internal use. Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049186	MSFOIA_WH049188	0.7.72.399338.1	FOIA-0012000	FOIA-0012002	PDF of Letter	Request for Revisions to Contract TIRWR-08-C-00022	2009/09/10	Ceteris	Julie izumoto	A document containing information relevant to the contract between the Service and an outside contractor for use in addressing a request by the contractor for a modification of the contract.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	This document was used by the Service in its internal deliberations and there is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049639	MSFOIA_WH049639	0.7.72.402339.1	FOIA-0012017		Spreadsheet	potential adjustment amounts	2010/02/17	Paul Weibel		Spreadsheet prepared or modified by service concerning the potential adjustments for a buy-in relevant in the audit.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Spreadsheets prepared or modified by Examination personnel for internal use. Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049286	MSFOIA_WH049286	0.7.72.402930.1	FOIA-0012022					Not indicated on document	Not indicated on document	Minutes from a meeting of Examination team members describing the progress of the examination, and detailing issues being addressed and future plans for the examination.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld consists of the discussion of strategy and proposed actions for the examination and as such reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049288	MSFOIA_WH049289	0.7.72.402930.3	FOIA-0012023					Not indicated on document	Not indicated on document	Minutes from a meeting of Examination team members describing the progress of the examination, and detailing issues being addressed and future plans for the examination.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld consists of the discussion of strategy and proposed actions for the examination and as such reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049290	MSFOIA_WH049305	0.7.72.402930.5	FOIA-0012024	FOIA-0012025	PDF of audit meeting notes	Buy-in Issue Meeting	2007/03/08	J. Brotten		Minutes from a meeting of Examination team members describing the progress of the examination, and detailing issues being addressed and future plans for the examination.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld consists of the discussion of strategy and proposed actions for the examination and as such reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH049290	MSFOIA_WH049305	0.7.72.402930.8	FOIA-0012026	FOIA-0012041				Not indicated on document	Not indicated on document	Minutes from a meeting of Examination team members describing the progress of the examination, and detailing issues being addressed and future plans for the examination.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld consists of the discussion of strategy and proposed actions for the examination and as such reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049617	MSFOIA_WH049626	0.7.72.407255.1	FOIA-0012116	FOIA-0012125	Spreadsheet	scenarios to close audit	2010/03/03	Cheryl Potop-Jackson	Charles Davis	Spreadsheet prepared or modified by Service with Exam's perspective on why there should be an extension for the ECD.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The document being withheld was prepared by Examination personnel to assist the executives in reviewing the status of the audit to date and determining logical next steps in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049341	MSFOIA_WH049343	0.7.72.408943.1	FOIA-0012160	FOIA-0012162				Not indicated on document	Not indicated on document	Communications Between the Exam Team and Service Management describing Exam's perspective on a variety of scenarios relevant to the audit.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH049653	MSFOIA_WH049653	0.7.72.409834.1	FOIA-0012168		PowerPoint	Danilack briefing	2010/03/03	Cheryl Potop-Jackson		A flowchart of the APAC transaction used by Counsel to illustrate the type of document requested with respect to the EMEA transaction for use in the briefing of Service executives.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH059240	MSFOIA_WH059243	0.7.72.435821.1	FOIA-0012185	FOIA-0012188	Spreadsheet	Action plan for Danilack presentation	2010/03/05	Gloria Sullivan		A draft document prepared for a briefing of Service executives..	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.

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2017-11	Full	MSFOIA_WH058946	MSFOIA_WH058949	0.7.72.438274.1	FOIA-0012190	FOIA-0012193	Memorandum	CSA presentation to Danilack	2010/03/02	unknown		The outline of a presentation prepared by Examination and Counsel personnel for the briefing of Service executives.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH059250	MSFOIA_WH059272	0.7.72.440927.1	FOIA-0012204	FOIA-0012226	PowerPoint	MS CSA presentation	2010/03/11	Joy Yen	William McCarthy; Cathy Goodson; Laurel Robinson	A draft document prepared for a briefing of Service executives.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH059015	MSFOIA_WH059037	0.7.72.442406.1	FOIA-0012230	FOIA-0012252	PowerPoint	MS CSA presentation	2010/03/03	William McCarthy		A draft document prepared for a briefing of Service executives.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH058995	MSFOIA_WH059009	0.7.72.443652.1	FOIA-0012255	FOIA-0012269				Not indicated on document	Not indicated on document	An outline associated with a draft PowerPoint presentation	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH059010	MSFOIA_WH059013	0.7.72.443652.3	FOIA-0012270	FOIA-0012273	MS Word	Danilack presentation	2010/03/03	Barbara Leonard	Gloria Sullivan; Chaback Patricia C; Laurel Robinson; William McCarthy; Nancy Bronson; Joy Yen; Perry Stanley	A presentation concerning recent case law and regulations from 1995 that were associated with draft document prepared for a briefing of Service executives.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH059792	MSFOIA_WH059851	0.7.72.443812.1	FOIA-0012275	FOIA-0012334	PowerPoint	Danilack briefing	2010/03/19	Laurel Robinson		A draft document prepared for a briefing of Service executives.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.

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2017-11	Full	MSFOIA_WH058975	MSFOIA_WH058989	0.7.72.446665.1	FOIA-0012375	FOIA-0012389				Not indicated on document	Not indicated on document	An outline associated with a draft PowerPoint presentation	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH058990	MSFOIA_WH058993	0.7.72.446665.3	FOIA-0012390	FOIA-0012393	Draft PowerPoint	Danilack presentation	2010/03/03	Barbara Leonard		Discussion draft of on an internal PowerPoint presentation	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH059438	MSFOIA_WH059460	0.7.72.450076.1	FOIA-0012397	FOIA-0012419	Draft PowerPoint	Danilack briefing	2010/03/16	William McCarthy		Discussion draft of on an internal PowerPoint presentation	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH060187	MSFOIA_WH060270	0.7.72.451105.1	FOIA-0012422	FOIA-0012505	Draft PowerPoint	Danilack briefing	2010/03/19	Joy Yen		Discussion draft of on an internal PowerPoint presentation	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH058808	MSFOIA_WH058809	0.7.72.451601.1	FOIA-0012508	FOIA-0012509				Not indicated on document	Not indicated on document	Internal bi-weekly report tracking the inventory of cases assigned within Counsel and specific to particular types of transactions, discussing significant developments, litigations, or other noteworthy changes affecting the IRS's treatment of the transaction.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency (including the Office of Chief Counsel), in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH059041	MSFOIA_WH059059	0.7.72.453502.1	FOIA-0012527	FOIA-0012545				Not indicated on document	Not indicated on document	A spreadsheet providing specifics as to buy-in transactions relevant to numerous taxpayers.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Spreadsheets prepared or modified by Examination personnel for internal use. Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.

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2017-11	Full	MSFOIA_WH059060	MSFOIA_WH059103	0.7.72.453502.2	FOIA-0012546	FOIA-0012589	Spreadsheet	CSA buy ins	2010/03/05	Joy Yen	Gloria Sullivan; Leonard Barbara M; Laurel Robinson; Nancy Bronson; Quinn Geraldine M; Stanley Perry; William McCarthy	A spreadsheet providing specifics as to buy-in transactions relevant to numerous taxpayers.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Spreadsheets prepared or modified by Examination personnel for internal use. Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH059104	MSFOIA_WH059129	0.7.72.453502.3	FOIA-0012590	FOIA-0012615	Draft PowerPoint	MS CSA buy-ins	2010/03/05	Joy Yen	Gloria Sullivan; Leonard Barbara M; Laurel Robinson; Nancy Bronson; Quinn Geraldine M; Stanley Perry; William McCarthy	An early discussion draft of a PowerPoint presentation	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH059918	MSFOIA_WH060008	0.7.72.454429.1	FOIA-0012624	FOIA-0012714	Draft PowerPoint	Danilack briefing	2010/03/19	Joy Yen		A draft document prepared for a briefing of Service executives.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 3 in conjunction with This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.

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2017-11	Full	MSFOIA_WH059677	MSFOIA_WH059684	0.7.72.454862.1	FOIA-0012716	FOIA-0012723	Draft PowerPoint	Danilack briefing	2010/03/19	Laurel Robinson		A draft document prepared for a briefing of Service executives.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH059685	MSFOIA_WH059707	0.7.72.454862.4	FOIA-0012724	FOIA-0012746	Draft PowerPoint	Danilack briefing re MS	2010/03/19	Laurel Robinson		A draft document prepared for a briefing of Service executives.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH060272	MSFOIA_WH060355	0.7.72.456754.1	FOIA-0012751	FOIA-0012834	Draft PowerPoint	Danilack briefing	2010/03/19	Joy Yen		A draft document prepared for a briefing of Service executives.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH059298	MSFOIA_WH059325	0.7.72.458338.1	FOIA-0012859	FOIA-0012886				Not indicated on document	Not indicated on document	The information being withheld consists of a predecisional Draft NOPAA.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	This draft Form was subject to further review and revision by management level staff within the Examination function and/or Office of Chief Counsel attorneys. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH059132	MSFOIA_WH059136	0.7.72.462737.1	FOIA-0012892	FOIA-0012896	Draft memo	Danilack presentation-action plan	2010/02/23	Unknown		An "Action Plan" compiled for a Cost-Sharing presentation to a Service executive.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH059137	MSFOIA_WH059137	0.7.72.462737.2	FOIA-0012897					Not indicated on document	Not indicated on document	A spreadsheet of Tier I Buy-In Inventory Tracking Data from Feb. 2010 prepared for briefing Service executives.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH059138	MSFOIA_WH059148	0.7.72.462737.3	FOIA-0012898	FOIA-0012908				Not indicated on document	Not indicated on document	A spreadsheet of CSA Buy-In Inventory Open Cases from Feb. 2010.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker. Spreadsheets prepared or modified by Examination personnel for internal use in briefing Service executives. Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.

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2017-11	Full	MSFOIA_WH059149	MSFOIA_WH059152	0.7.72.462737.4	FOIA-0012909	FOIA-0012912				Not indicated on document	Not indicated on document	An outline compiled for a Cost-Sharing presentation to a Service executive.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH059153	MSFOIA_WH059156	0.7.72.462737.5	FOIA-0012913	FOIA-0012916	Notes/Outline	Danilack presentation - outline	2010/03/03	Barbara Leonard		An outline compiled for a Cost-Sharing presentation to a Service executive.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.

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2017-11	Full	MSFOIA_WH059157	MSFOIA_WH059237	0.7.72.462737.6	FOIA-0012917	FOIA-0012997	Draft PowerPoint	Danilack presentation	2010/03/05	Joy Yen		A draft document prepared for a briefing of Service executives.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH060010	MSFOIA_WH060101	0.7.72.467760.1	FOIA-0013002	FOIA-0013093	Draft PowerPoint	Danilack briefing	2009/03/19	Joy Yen		A draft document prepared for a briefing of Service executives.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.

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2017-11	Full	MSFOIA_WH059274	MSFOIA_WH059296	0.7.72.472261.1	FOIA-0013099	FOIA-0013121	PowerPoint	Slides for Danilack briefing	2010/03/11	Joy Yen		A draft document prepared for a briefing of Service executives.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH059853	MSFOIA_WH059912	0.7.72.472956.1	FOIA-0013123	FOIA-0013182	PowerPoint	Danilack briefing	2010/03/19	Laurel Robinson		A draft document prepared for a briefing of Service executives.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH064749	MSFOIA_WH064843	0.7.72.563483.1	FOIA-0013417	FOIA-0013511				Not indicated on document	Not indicated on document	An internal working draft on the "Evaluation of Acquisition Buy-in Payments".	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH065176	MSFOIA_WH065215	0.7.72.565143.1	FOIA-0013513	FOIA-0013552	Spreadsheet	acquisition buy-ins	2010/03/08	David Wagner		A spreadsheet providing preliminary analysis of an issue being examined.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Spreadsheets prepared or modified by Examination personnel for internal use. Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH065365	MSFOIA_WH065381	0.7.72.566259.1	FOIA-0013559	FOIA-0013575	Spreadsheet	buy-ins spreadsheet	2010/03/15	Joy Yen		Spreadsheets prepared or modified by Examination personnel for internal use.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH065135	MSFOIA_WH065169	0.7.72.566323.1	FOIA-0013579	FOIA-0013613	Spreadsheet	CSA data	2010/03/05	Stanley Perry	Joy Yen; Gloria Sullivan	A spreadsheet providing preliminary analysis of an issue being examined.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Spreadsheets prepared or modified by Examination personnel for internal use. Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH065089	MSFOIA_WH065096	0.7.72.567411.1	FOIA-0013617	FOIA-0013624	PowerPoint	CSA presentation	2010/03/04	Joy Yen		Information assembled related to the background on plaintiff for inclusion in a PowerPoint presentation for Service executives.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld was prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist the executives in Counsel responsible for legal analysis applicable to the types of transactions that were the subject of focus in plaintiff's audit in making final decisions as to how the agency should proceed in the audit with consideration given to potential litigation. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH064939	MSFOIA_WH064946	0.7.72.570836.1	FOIA-0013636	FOIA-0013643	Spreadsheet Worksheet	Cost Sharing Analysis	2010/02/26	Not indicated on document	Not indicated on document	A chart detailing "cost-sharing analysis."	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld is a chart of specific categories of information related to plaintiff's buy-in calculations that were selectively extracted from documents either provided to the IRS by the plaintiff or assembled by the IRS on its own initiative. This information is being withheld, even though it consists of factual material, because the selective process to determine what categories and items of data for inclusion in the chart reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH064710	MSFOIA_WH064712	0.7.72.574736.1	FOIA-0013660	FOIA-0013662	Spreadsheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2009/07/14	Fred Rapaport		A spreadsheet providing a "crude estimate of CIP Methodology--APAC CSA".	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld is a spreadsheet of specific categories of information that were selectively extracted from documents either provided to the IRS by the plaintiff or assembled by the IRS on its own initiative. This information is being withheld, even though it consists of factual material, because the selective process to determine what categories and items of data for inclusion in the spreadsheet reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH064678	MSFOIA_WH064683	0.7.72.574742.1	FOIA-0013664	FOIA-0013669	spreadsheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2009/09/03	Joy Yen		A spreadsheet consisting of information related to plaintiff's company as a whole with growth forecasts.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld is a spreadsheet of specific categories of information that were selectively extracted from documents either provided to the IRS by the plaintiff or assembled by the IRS and/or its expert on their own initiative. This information is being withheld, even though it consists of factual material, because the selective process to determine what categories and items of data for inclusion in the spreadsheet reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH064684	MSFOIA_WH064701	0.7.72.574742.2	FOIA-0013670	FOIA-0013687	spreadsheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2009/09/03	Joy Yen		A spreadsheet consisting of information related to plaintiff's company as a wholewith growth forecasts.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld is a spreadsheet of specific categories of information that were selectively extracted from documents either provided to the IRS by the plaintiff or assembled by the IRS and/or its expert on their own initiative. This information is being withheld, even though it consists of factual material, because the selective process to determine what categories and items of data for inclusion in the spreadsheet reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH065110	MSFOIA_WH065133	0.7.72.578512.1	FOIA-0013703	FOIA-0013726	Spreadsheet	CSA data	2010/03/04	David Wagner	Joy Yen	A chart detailing "cost-sharing analysis."	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The information being withheld is a chart of specific categories of information related to plaintiff's buy-in calculations that were selectively extracted from documents either provided to the IRS by the plaintiff or assembled by the IRS on its own initiative. This information is being withheld, even though it consists of factual material, because the selective process to determine what categories and items of data for inclusion in the chart reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2017-11	Full	MSFOIA_WH064469	MSFOIA_WH064474	0.7.72.579548.1	FOIA-0013735	FOIA-0013740		Singapore interview notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel employees' characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH064475	MSFOIA_WH064479	0.7.72.579548.2	FOIA-0013741	FOIA-0013745		Singapore interview notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel employees' characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH064480	MSFOIA_WH064486	0.7.72.579548.3	FOIA-0013746	FOIA-0013752		Singapore interview notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel employees' characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH064487	MSFOIA_WH064490	0.7.72.579548.4	FOIA-0013753	FOIA-0013756		Singapore interview notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel employees' characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH064491	MSFOIA_WH064493	0.7.72.579548.5	FOIA-0013757	FOIA-0013759		Singapore interview notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel employees' characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH064494	MSFOIA_WH064497	0.7.72.579548.6	FOIA-0013760	FOIA-0013763		Singapore interview notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel employees' characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH064498	MSFOIA_WH064500	0.7.72.579548.7	FOIA-0013764	FOIA-0013766		Singapore interview notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel employees' characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH064501	MSFOIA_WH064506	0.7.72.579548.8	FOIA-0013767	FOIA-0013772		Singapore interview notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel employees' characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH064507	MSFOIA_WH064512	0.7.72.579548.9	FOIA-0013773	FOIA-0013778		Singapore interview notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel employees' characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH064513	MSFOIA_WH064520	0.7.72.579548.10	FOIA-0013779	FOIA-0013786		Singapore interview notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/ Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel employees' characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH064521	MSFOIA_WH064524	0.7.72.579548.11	FOIA-0013787	FOIA-0013790		Singapore interview notes		Not indicated on document	Not indicated on document	These are notes prepared by Expert/Examination and/or Counsel personnel during or after an interview with employee(s) of plaintiff.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	These notes reflect the impressions of Expert/Examination/Counsel personnel as to matters discussed during the interview and includes the Expert/Examination/Counsel employees' characterizations and evaluations of what transpired during those discussions. As such, the summary reveals the tactical and strategic thought processes of IRS personnel or a contractor working for the IRS such that the factual data is bound up with the deliberative discussions. This document is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH064965	MSFOIA_WH065013	0.7.72.579870.1	FOIA-0013792	FOIA-0013840	PowerPoint	cost sharing analysis	2010/03/01	Joy Yen	Chris Miller	A selection of PowerPoint slides for review and use by Exam personnel involved in preparing briefing material for Service executives.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The documents being withheld were prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist Counsel and Exam personnel, including executives, who are involved with and/or oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making determinations as to how the agency should proceed in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH064714	MSFOIA_WH064715	0.7.72.582806.1	FOIA-0013845	FOIA-0013846	Spreadsheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2009/09/14	Fred Rapaport		Spreadsheets prepared by Exam team personnel using 'growth sensitivity version of CIP American model' provided by an IRS contractor. Spreadsheets prepared or modified by Examination personnel for internal use.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH065026	MSFOIA_WH065074	0.7.72.585398.1	FOIA-0013851	FOIA-0013899	PowerPoint	MS cost sharing	2010/03/01	Joy Yen		A selection of PowerPoint slides for review and use by Exam personnel involved in preparing briefing material for Service executives.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The documents being withheld were prepared by components within the agency (including Chief Counsel attorneys and/or Examination personnel) to assist Counsel and Exam personnel, including executives, who are involved with and/or oversee the investigations of the types of transactions that were the subject of focus in plaintiff's audit in making determinations as to how the agency should proceed in the audit. There is nothing on the face of this document to indicate that any recommendations or conclusions contained therein was adopted, directly or indirectly, or incorporated by reference, by any final agency decision maker and it is, therefore, being withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH064870	MSFOIA_WH064888	0.7.72.586294.1	FOIA-0013902	FOIA-0013920				Not indicated on document	Not indicated on document	Worksheets regarding the estimates of acquisition buy-ins for numerous taxpayers prepared by Exam team personnel. Internal draft work paper compiled by the Exam team focusing on information available to date in various audits.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).

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2017-11	Full	MSFOIA_WH064889	MSFOIA_WH064907	0.7.72.586294.2	FOIA-0013921	FOIA-0013939				Not indicated on document	Not indicated on document	Worksheets regarding the estimates of acquisition buy-ins for numerous taxpayers prepared by Exam team personnel. Internal draft work paper compiled by the Exam team focusing on information available to date in various audits.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Certain of the withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. Further, even though certain of this information may be factual material, because the selective process to determine what actions should be taken at proposed times reveals the tactical and strategic thought processes of IRS personnel such that the factual data is bound up with the deliberative discussions of strategy employed by IRS personnel conducting the examination. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-11	Full	MSFOIA_WH065484	MSFOIA_WH065581	0.7.72.587338.1	FOIA-0013942	FOIA-0014039	Report	Economist Report	2010/03/17	Joy Yen		A draft economist's report submitted for review to Exam team personnel.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7).
2017-12	Part	MSFOIA_WH043907	MSFOIA_WH043908	0.7.72.22321	8075	8077						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH043910		0.7.72.22322	8078	8078						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH043911		0.7.72.22324	8079	8079						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH043912		0.7.72.22327	8080	8080						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH043913		0.7.72.22328	8081	8082						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH043915		0.7.72.22330	8085	8086						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH043915		0.7.72.22330	8085	8086						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-12	Part	MSFOIA_WH043917	MSFOIA_WH043918	0.7.72.22329	8083	8084						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH043917		0.7.72.22329	8083	8084						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-12	Part	MSFOIA_WH043919		0.7.72.22331	8087	8088						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH043921	MSFOIA_WH043922	0.7.72.22332	8089	8090						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH043923	MSFOIA_WH043924	0.7.72.22334	8091	8092						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH043925	MSFOIA_WH043927	0.7.72.22335	8093	8095						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH043928	MSFOIA_WH043929	0.7.72.22336	8096	8097						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH043930	MSFOIA_WH043932	0.7.72.22337	8098	8100						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH043967	MSFOIA_WH043971	0.7.72.203925	8618	8622						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH043972	MSFOIA_WH043973	0.7.72.23032	8139	8140						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer examination; also discussing third-party taxpayer examination, and sharing teleconference passcodes	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH044104	MSFOIA_WH044106	0.7.72.23613	8295	8300						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-12	Part	MSFOIA_WH044153		0.7.72.23504	8275	8276						Internal case notes, providing preliminary analysis of issues related to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044157	MSFOIA_WH044158	0.7.72.23429	8235	8237						Activity log, containing handwritten notes of IRS employee detailing thoughts, impressions, and preliminary analysis of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044160	MSFOIA_WH044161	0.7.72.23394	8232	8233						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044160		0.7.72.23394	8232	8233						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH044162	MSFOIA_WH044163	0.7.72.23377	8226	8227						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044162		0.7.72.23377	8226	8227						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH044164		0.7.72.23483	8250	8250						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044164		0.7.72.23483	8250	8250						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH044165		0.7.72.23445	8243	8243						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-12	Part	MSFOIA_WH044166	MSFOIA_WH044167	0.7.72.23469	8248	8249						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of third-party taxpayer examinations and Microsoft examination; also detailing legal advice received from IRS counsel	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or third-party taxpayer examinations. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-12	Part	MSFOIA_WH044168		0.7.72.23605	8294	8294						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination; also detailing legal advice received from IRS counsel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-12	Part	MSFOIA_WH044169	MSFOIA_WH044172	0.7.72.23462	8244	8247						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044173	MSFOIA_WH044175	0.7.72.23571	8288	8290						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044176		0.7.72.23528	8283	8283						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination, also email containing discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044177	MSFOIA_WH044178	0.7.72.23500	8273	8274						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044179	MSFOIA_WH044182	0.7.72.23562	8284	8287						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-12	Part	MSFOIA_WH044183		0.7.72.23497	8272	8272						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044184	MSFOIA_WH044187	0.7.72.23391	8228	8231						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044214	MSFOIA_WH044215	0.7.72.23591	8292	8293						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044214		0.7.72.23591	8292	8293						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH044216	MSFOIA_WH044221	0.7.72.23508	8277	8282						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044222		0.7.72.23642	8324	8324						Handwritten notes of IRS employee detailing thoughts, impressions, and discussion of decisions involved in scope, direction, and strategy of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044223		0.7.72.23573	8291	8291						Calculations and notes of status of contract with respect to Microsoft examination prepared for purpose of discussion of decisions to be made with respect to contract related to Microsoft examination and scope and direction of same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the issues being considered. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044224	MSFOIA_WH044246	0.7.72.23629	8301	8323						Calculations and notes of status of contract with respect to Microsoft examination, prepared for discussion of decisions to be made with respect to scope and direction of contract; also contains draft of contract, which reflects discussion regarding potential strategy and scope of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the issues being considered. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044247		0.7.72.23442	8238	8242						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-12	Part	MSFOIA_WH044250	MSFOIA_WH044251	0.7.72.23442	8238	8242						Discussion regarding decisions to be made with respect to the Microsoft examination; also contains calculations and notes of status of contract with respect to Microsoft examination, prepared for discussion of decisions to be made with respect to scope and direction of contract	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044252	MSFOIA_WH044269	0.7.72.23493	8254	8271						Discussion regarding decisions to be made with respect to the Microsoft examination; also contains calculations and notes of status of contract with respect to Microsoft examination, prepared for discussion of decisions to be made with respect to scope and direction of contract	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH044517	MSFOIA_WH044518	0.7.72.197616	8606	8607						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer examination	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH044519	MSFOIA_WH044520	0.7.72.198848	8613	8614						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH044519		0.7.72.198848	8613	8614						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-12	Part	MSFOIA_WH044656		0.7.72.195291.1	8587	8587						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-12	Part	MSFOIA_WH044660	MSFOIA_WH044661	0.7.72.195291.2	8591	8592						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH044662	MSFOIA_WH044663	0.7.72.195291.3	8593	8594						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH044666		0.7.72.195291.5	8596	8596						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH044668		0.7.72.195291.6	8597	8598						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH044669	MSFOIA_WH044671	0.7.72.195311	8600	8602						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH044696		0.7.72.194595	8582	8582						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH044763	MSFOIA_WH044764	0.7.72.197449	8604	8605						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH044765		0.7.72.195298	8599	8599						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH044767	MSFOIA_WH044768	0.7.72.197895	8611	8612						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH044769	MSFOIA_WH044772	0.7.72.194516	8578	8581						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH044773		0.7.72.195278	8584	8584						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH044775		0.7.72.198918	8616	8616						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH045317	MSFOIA_WH045319	0.7.72.155419.1	8569	8572						Discussion regarding decisions to be made with respect to third-party taxpayer examinations	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered or the issues being examined.
2017-12	Part	MSFOIA_WH045318		0.7.72.155419.1	8569	8572						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH045322	MSFOIA_WH045324	0.7.72.193501.1	8574	8577						Discussion regarding decisions to be made with respect to third-party taxpayer examinations	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered or the issues being examined.

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2017-12	Part	MSFOIA_WH045323		0.7.72.193501.1	8574	8577						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH045480	MSFOIA_WH045481	0.7.72.206674	8623	8624						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH045620	MSFOIA_WH045623	0.7.72.116057	8557	8561						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH045625	MSFOIA_WH045629	0.7.72.114724	8550	8554						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH045625	MSFOIA_WH045626	0.7.72.114724	8550	8554						Discussion of third-party taxpayer examinations	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-12	Part	MSFOIA_WH045630	MSFOIA_WH045631	0.7.72.115994	8555	8556						Discussion regarding decisions to be made with respect to the Microsoft examination, including discussion of advice received from Chief Counsel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH045632	MSFOIA_WH045635	0.7.72.119636	8562	8566						Discussion of decisions to be made with respect to third-party taxpayer examinations	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered or the issues being examined.
2017-12	Part	MSFOIA_WH045635		0.7.72.119636	8562	8566						Discussion regarding decisions to be made with respect to the Microsoft examination, including discussion of advice received from Chief Counsel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2017-12	Part	MSFOIA_WH045638	MSFOIA_WH045639	0.7.72.111686	8546	8547						Discussion regarding decisions to be made with respect to the Microsoft examination, including discussion of advice received from Chief Counsel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH045640	MSFOIA_WH045641	0.7.72.113173	8548	8549						Discussion regarding decisions to be made with respect to the Microsoft examination, including discussion of advice received from Chief Counsel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH047644	MSFOIA_WH047645	0.7.72.23009	8134	8135						Discussion of projected amounts to be spent on contract with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH047646		0.7.72.23002	8130	8130							NO EXEMPTIONS ASSERTED.	
2017-12	Part	MSFOIA_WH047647	MSFOIA_WH047649	0.7.72.23013	8136	8138						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH047650	MSFOIA_WH047652	0.7.72.22963	8104	8106						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH047655	MSFOIA_WH047657	0.7.72.22962	8101	8103						Submission to IRS employees of proposal from potential contractor for expert services, detailing contractor's billing schedule and practices	(b)(4)	Billing procedures and schedules of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2017-12	Part	MSFOIA_WH047658	MSFOIA_WH047659	0.7.72.22972	8107	8108						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH047660		0.7.72.22989	8129	8129						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH047661		0.7.72.22974	8109	8110						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2017-12	Part	MSFOIA_WH047661	MSFOIA_WH047662	0.7.72.22974	8109	8110						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH047663		0.7.72.22986	8111	8128						Checksheet of OEP funding request with respect to the Microsoft examination, and discussing preliminary draft documentation with respect to funding request	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the draft documentation being considered. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH047664	MSFOIA_WH047665	0.7.72.22986	8111	8128						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH047667	MSFOIA_WH047674	0.7.72.22986	8111	8128						Discussion regarding decisions to be made with respect to the Microsoft examination, and discussing draft document with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the draft being considered. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH047675		0.7.72.22986	8111	8128						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH047676	MSFOIA_WH047680	0.7.72.22986	8111	8128						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH051655	MSFOIA_WH051657	0.7.72.400035.1	8868	8871						Submission to IRS employees of proposal from potential contractor for expert services, detailing contractor's billing schedule and practices	(b)(4)	Billing procedures and schedules of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2017-12	Part	MSFOIA_WH051659		0.7.72.400035.2	8872	8876						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2017-12	Part	MSFOIA_WH051667	MSFOIA_WH051671	0.7.72.404757	8887	8891						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination; also mentions third-party taxpayer	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH051677		0.7.72.408190	8896	8896						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH051681		0.7.72.396774	8855	8855						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH051699	MSFOIA_WH051700	0.7.72.398436	8858	8860						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH051703	MSFOIA_WH051705	0.7.72.399792	8862	8864						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH051708	MSFOIA_WH05171	0.7.72.404086	8882	8885						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH051713	MSFOIA_WH051714	0.7.72.409699	8899	8900						Discussion among IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice from Counsel with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH051715	MSFOIA_WH051717	0.7.72.401371	8878	8880						Discussion among IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice from Counsel with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH051718		0.7.72.402197	8881	8881						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH051719	MSFOIA_WH051721	0.7.72.406686	8892	8895						Discussion among IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice from Counsel with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH052883	MSFOIA_WH052886	0.7.72.220392	8626	8630						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH052883		0.7.72.220392	8626	8630						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH053310		0.7.72.267031	8660	8661						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053313	MSFOIA_WH053314	0.7.72.265016	8635	8636						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH053316	MSFOIA_WH053317	0.7.72.267136	8663	8664						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053318	MSFOIA_WH053319	0.7.72.265380	8645	8646						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053320	MSFOIA_WH053321	0.7.72.266169	8656	8658						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053321		0.7.72.266169	8656	8658						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-12	Part	MSFOIA_WH053323	MSFOIA_WH053325	0.7.72.266018	8650	8652						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053326	MSFOIA_WH053327	0.7.72.265340	8638	8640						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053327		0.7.72.265340	8638	8640						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.

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2017-12	Part	MSFOIA_WH053333	MSFOIA_WH053336	0.7.72.265352	8641	8644						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053339		0.7.72.266296	8659	8659						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053340		0.7.72.263993	8632	8632						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053341		0.7.72.265105	8637	8637						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053342		0.7.72.265384	8647	8647						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053343		0.7.72.265384.1	8648	8648						Case coordination checklist discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH053344		0.7.72.265384.2	8649	8649						Case opening checklist discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053350		0.7.72.267213	8665	8665						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053353		0.7.72.265004	8633	8633						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053358		0.7.72.266141	8653	8653						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053376		0.7.72.102026	8486	8486						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues and advice to IRS with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH053377		0.7.72.101929	8478	8481						handwritten IRS employee note discussing decisions to be made with respect to the Microsoft examination, and containing preliminary thoughts and impressions of the IRS employee	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH053387		0.7.72.101956	8482	8483						Metadata of files containing notes of interviews, reflecting the significance and extent of these interviews and thereby indicating scope and limitations of exam, and the focus of agency employees' decisions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-12	Part	MSFOIA_WH053922		0.7.72.101636	8428	8428						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054035		0.7.72.101967	8484	8484						Discussion regarding decisions to be made with respect to the Microsoft examination, including discussion of advice received from Chief Counsel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH054036		0.7.72.102012	8485	8485						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054037		0.7.72.101670	8433	8433						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054038	MSFOIA_WH054039	0.7.72.102038	8487	8488						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054040		0.7.72.101792	8449	8449						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH054041		0.7.72.102196	8545	8545						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054042		0.7.72.101813	8467	8467						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054043	MSFOIA_WH054095	0.7.72.102084	8490	8542						Discussion draft of document shared among agency employees and attorneys for consideration and comment during Microsoft's examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH054138		0.7.72.102074	8489	8489						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054140	MSFOIA_WH054141	0.7.72.101897	8471	8472						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054142		0.7.72.101674	8434	8434						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH054143	MSFOIA_WH054145	0.7.72.101838	8468	8470						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054146		0.7.72.102123	8543	8543						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054196	MSFOIA_WH054198	0.7.72.101648	8429	8431						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054220		0.7.72.101658	8432	8432						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054220		0.7.72.101658	8432	8432						Discussion of decisions involved in third-party taxpayer examination	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined.
2017-12	Part	MSFOIA_WH054222	MSFOIA_WH054230	0.7.72.101752	8439	8447						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues to IRS with regard to examination; also contains discussion draft of document shared among agency employees and attorneys for consideration and comment during Microsoft's examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054222		0.7.72.101752	8439	8447						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information

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2017-12	Part	MSFOIA_WH054231		0.7.72.101760	8448	8448						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys; also contains teleconference access codes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH054240	MSFOIA_WH054244	0.7.72.101899	8473	8477						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054241	MSFOIA_WH054243	0.7.72.101899	8473	8477						Attachment to email containing IRS employee's preliminary analysis of issues with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH054261	MSFOIA_WH054264	0.7.72.101706	8435	8438						Attachment to communication between IRS employee and Chief Counsel attorney containing identification of legal issues discussed by Chief Counsel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054273	MSFOIA_WH054289	0.7.72.101801	8450	8466						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054290		0.7.72.102185	8544	8544						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-12	Part	MSFOIA_WH054525	MSFOIA_WH054528	0.7.72.319963	8724	8728						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH054530	MSFOIA_WH054533	0.7.72.295698	8707	8710						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054534	MSFOIA_WH054538	0.7.72.282793	8666	8670						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054539	MSFOIA_WH054543	0.7.72.327172	8739	8743						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054544	MSFOIA_WH054546	0.7.72.327109	8735	8738						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054548	MSFOIA_WH054551	0.7.72.292953	8698	8701						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054552	MSFOIA_WH054555	0.7.72.335719	8758	8761						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH054556	MSFOIA_WH054559	0.7.72.286892	8675	8678						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054560	MSFOIA_WH054563	0.7.72.291327	8688	8692						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054565	MSFOIA_WH054568	0.7.72.332754	8753	8756						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054599	MSFOIA_WH054602	0.7.72.287102	8679	8682						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054603	MSFOIA_WH054606	0.7.72.312799	8715	8718						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054607	MSFOIA_WH054610	0.7.72.332712	8749	8752						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH054611	MSFOIA_WH054614	0.7.72.301184	8711	8714						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054615	MSFOIA_WH054618	0.7.72.331570	8744	8747						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054649	MSFOIA_WH054652	0.7.72.285777	8671	8674						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054653	MSFOIA_WH054657	0.7.72.340296	8762	8766						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054658	MSFOIA_WH054661	0.7.72.287325	8683	8686						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054692	MSFOIA_WH054696	0.7.72.295689	8702	8706						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH054697	MSFOIA_WH054701	0.7.72.313004	8719	8723						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054702	MSFOIA_WH054706	0.7.72.322931	8729	8733						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH054725	MSFOIA_WH054729	0.7.72.291692	8693	8697						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056883	MSFOIA_WH056887	0.7.72.363917	8773	8777						Agent's case activity report of third-party taxpayers and Microsoft, containing details about scope and direction of each examination, and comments and questions regarding same	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH056888	MSFOIA_WH056889	0.7.72.380472	8825	8826						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056888		0.7.72.380472	8825	8826						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information
2017-12	Part	MSFOIA_WH056890		0.7.72.375285	8793	8793						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH056900		0.7.72.374660	8791	8792						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056902		0.7.72.380276	8823	8824						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056904	MSFOIA_WH056906	0.7.72.381857	8832	8835						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056908		0.7.72.389037	8841	8841						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056909		0.7.72.381441	8827	8828						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056941		0.7.72.387052	8839	8840						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056941		0.7.72.387052	8839	8840						Identification of third-party taxpayer examination	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.

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2017-12	Part	MSFOIA_WH056943	MSFOIA_WH056947	0.7.72.377189	8804	8808						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056948	MSFOIA_WH056949	0.7.72.362623	8767	8769						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056951	MSFOIA_WH056953	0.7.72.377501	8809	8811						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056954	MSFOIA_WH056956	0.7.72.369654	8783	8785						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056957	MSFOIA_WH056960	0.7.72.376666	8800	8803						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056961	MSFOIA_WH056964	0.7.72.364533	8778	8781						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH056965	MSFOIA_WH056966	0.7.72.374482	8789	8790						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056967	MSFOIA_WH056970	0.7.72.378769	8815	8818						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056971		0.7.72.370996	8786	8786						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH056972		0.7.72.381722	8831	8831						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH056974	MSFOIA_WH056975	0.7.72.378923	8819	8821						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH056987	MSFOIA_WH056989	0.7.72.363877	8770	8772						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH057007	MSFOIA_WH057012	0.7.72.390143	8842	8848						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH057014	MSFOIA_WH057016	0.7.72.378649	8812	8814						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH057017	MSFOIA_WH057019	0.7.72.384841	8836	8838						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH057020	MSFOIA_WH057022	0.7.72.375442	8797	8799						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH057223	MSFOIA_WH057224	0.7.72.373768	8787	8788						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH057225	MSFOIA_WH057226	0.7.72.391077	8849	8850						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH057227		0.7.72.369394	8782	8782						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH057255	MSFOIA_WH057264	0.7.72.418524	8901	8911						Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-12	Part	MSFOIA_WH057266	MSFOIA_WH057276	0.7.72.418524.1	8912	8922						Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-12	Part	MSFOIA_WH058662	MSFOIA_WH058683	0.7.72.23059	8154	8176						Internal discussion document regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH058684		0.7.72.23059	8154	8176						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH058696	MSFOIA_WH058702	0.7.72.23054	8147	8153						Discussion regarding decisions to be made with respect to the Microsoft examination, and discussion draft of document shared among agency employees and contractor for consideration and comment during Microsoft's examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH058711		0.7.72.23052	8141	8146						Internal IRS employee notes regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-12	Part	MSFOIA_WH061042		0.7.72.451360	8940	8940						Internal discussion among IRS Chief Counsel attorneys regarding decisions to be made with respect to Microsoft examination, and discussing scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft document and strategy being considered, or the issues being examined. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH061043	MSFOIA_WH061044	0.7.72.446695	8927	8928						Internal discussion among IRS Chief Counsel attorneys regarding decisions to be made with respect to Microsoft examination, and discussing scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft document and strategy being considered, or the issues being examined. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH061046	MSFOIA_WH061048	0.7.72.468779.1	8954	8956						Biweekly report, reporting on status of ongoing cases in litigation and pre-litigation involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations and litigation cases of taxpayers; discussing legal theories and involvement of counsel in each of the matters under examination or in litigation	(b)(3)/6103(e)(7); (b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2017-12	Part	MSFOIA_WH061049		0.7.72.452196	8941	8941						Internal discussion among IRS Chief Counsel attorneys regarding decisions to be made with respect to Microsoft examination, and discussing scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft document and strategy being considered, or the issues being examined. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH061050		0.7.72.441104	8923	8923						Internal discussion among IRS Chief Counsel attorneys regarding decisions to be made with respect to Microsoft examination, and discussing scope, strategy, and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft document and strategy being considered, or the issues being examined. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH061051		0.7.72.458118	8950	8950						Information about the examination of a taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.

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2017-12	Part	MSFOIA_WH061071	MSFOIA_WH061073	0.7.72.450044	8937	8939						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH061083	MSFOIA_WH061085	0.7.72.443911	8924	8926						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH061086	MSFOIA_WH061089	0.7.72.452993	8942	8945						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH061090	MSFOIA_WH061092	0.7.72.446852	8929	8931						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH061094	MSFOIA_WH061096	0.7.72.448501	8933	8935						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH061098	MSFOIA_WH061099	0.7.72.467122	8951	8952						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH061898		0.7.72.23259	8206	8206						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2017-12	Part	MSFOIA_WH061899		0.7.72.23159	8179	8179						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH061903		0.7.72.23190	8188	8189						IRS employee's notes discussing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH061957	MSFOIA_WH061959	0.7.72.23166	8180	8182						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH061959		0.7.72.23166	8180	8182						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-12	Part	MSFOIA_WH061960		0.7.72.23291	8212	8213						IRS employee's notes discussing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH061960		0.7.72.23291	8212	8213						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2017-12	Part	MSFOIA_WH061964		0.7.72.23170	8183	8184						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH061966		0.7.72.23149	8178	8178						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH061967	MSFOIA_WH061969	0.7.72.23264	8207	8211						Discussion regarding decisions to be made with respect to the Microsoft examination; also contains teleconference passcodes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2017-12	Part	MSFOIA_WH061972		0.7.72.23231	8198	8200						Discussion regarding decisions to be made with respect to the Microsoft examination; also contains teleconference passcodes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH061975		0.7.72.23321	8217	8219						Discussion regarding decisions to be made with respect to the Microsoft examination; also contains teleconference passcodes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH061978		0.7.72.23295	8214	8216						Discussion regarding decisions to be made with respect to the Microsoft examination; also contains teleconference passcodes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH061981	MSFOIA_WH061982	0.7.72.23185	8185	8187						Discussion regarding decisions to be made with respect to the Microsoft examination; also contains teleconference passcodes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH061984	MSFOIA_WH061989	0.7.72.23225	8192	8197						Discussion regarding decisions to be made with respect to the Microsoft examination; also contains teleconference passcodes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH061985		0.7.72.23225	8192	8197						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information

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2017-12	Part	MSFOIA_WH061990	MSFOIA_WH061993	0.7.72.23243	8202	8205						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH061994	MSFOIA_WH061995	0.7.72.23213	8190	8191						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH061998	MSFOIA_WH062001	0.7.72.23324	8220	8223						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys; also contains teleconference access codes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH062035	MSFOIA_WH062037	0.7.72.547765	8975	8977						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH062069		0.7.72.548354	8979	8979						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH062221		0.7.72.549770	8980	8980						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2017-12	Part	MSFOIA_WH062626	MSFOIA_WH062629	0.7.72.525673	8966	8970						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH062630		0.7.72.517774	8957	8957						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH062648		0.7.72.517995	8960	8960						Discussion between IRS Chief Counsel attorneys and IRS employees discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH062649		0.7.72.529516	8971	8971						Discussion regarding decisions to be made with respect to the Microsoft examination, and relaying discussions with IRS Chief Counsel attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH062650	MSFOIA_WH062651	0.7.72.529673	8972	8974						Discussion regarding decisions to be made with respect to the Microsoft examination, and discussing communications with IRS Chief Counsel attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH062653	MSFOIA_WH062656	0.7.72.521501	8962	8965						Discussion regarding decisions to be made with respect to the Microsoft examination, and discussing communications with IRS Chief Counsel attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH062653		0.7.72.521501	8962	8965						Email discussing decisions to be made about third-party taxpayer examination; also discussing decisions to be made about broader strategic goals with respect to IRS examinations	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy being considered

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2017-12	Part	MSFOIA_WH062816	MSFOIA_WH062840	0.7.72.23710	8374	8398						Internal notes and communications between IRS Chief Counsel attorneys and IRS employees regarding decisions to be made with respect to Microsoft examination; discussions of edits to be made to draft document; notes with respect to communications between IRS Chief Counsel attorneys and IRS employees; teleconference passwords	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH062841	MSFOIA_WH062859	0.7.72.23665	8349	8367						Internal notes and communications between IRS Chief Counsel attorneys and IRS employees regarding decisions to be made with respect to Microsoft examination; discussion draft of document shared among agency employees and attorneys for consideration and comment during Microsoft's examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH062860	MSFOIA_WH062876	0.7.72.23728	8405	8421						Discussion and internal notes regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH062929	MSFOIA_WH062933	0.7.72.23738	8422	8426						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH062930		0.7.72.23738	8422	8426						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2017-12	Part	MSFOIA_WH062967		0.7.72.23741	8427	8427						Discussion and internal notes regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH062968	MSFOIA_WH062973	0.7.72.23705	8368	8373						Discussion and internal notes regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-12	Part	MSFOIA_WH062974	MSFOIA_WH062979	0.7.72.23711	8399	8404						Discussion and internal notes regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH063011	MSFOIA_WH063023	0.7.72.23646	8325	8337						Discussion draft of document related to interview of KPMG shared among contractor for expert services and agency employees for consideration and comment during Microsoft's examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH063055	MSFOIA_WH063064	0.7.72.23660	8338	8348						Discussion and internal notes regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH067148	MSFOIA_WH067149	0.7.72.574635	8994	8995						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH067229		0.7.72.579553	8996	8996						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2017-12	Part	MSFOIA_WH067308		0.7.72.571128	8989	8989						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH067315	MSFOIA_WH067316	0.7.72.570610	8986	8987						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH067318		0.7.72.583678	9001	9001						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2017-12	Part	MSFOIA_WH067329		0.7.72.581404	8997	8997						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH067358		0.7.72.569967	8985	8985						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH067359		0.7.72.582425	9000	9000						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH067360	MSFOIA_WH067361	0.7.72.565099	8983	8984						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH067362		0.7.72.571620	8993	8993						Discussion regarding decisions to be made with respect to the Microsoft examination, including discussion of information shared with attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH067441		0.7.72.197859	8608	8608						Discussion among IRS Chief Counsel attorneys discussing decisions involved in Microsoft examination, including scope and direction of examination and discussing legal issues with regard to examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2017-12	Part	MSFOIA_WH067878	MSFOIA_WH067880	0.7.72.23491	8251	8253						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH070752		0.7.72.396547	8851	8852						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2017-12	Part	MSFOIA_WH070752		0.7.72.396547	8851	8852						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.

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2018-01	Part	MSFOIA_WH042903		0.7.72.84382	FOIA-0014054	FOIA-0014055						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH042967		0.7.72.95935	FOIA-0014059	FOIA-0014061						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH043004		0.7.72.95587	FOIA-0014058	FOIA-0014058						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH043005		0.7.72.82688	FOIA-0014053	FOIA-0014053						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH043005		0.7.72.82688	FOIA-0014053	FOIA-0014053						Passwords	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2018-01	Part	MSFOIA_WH043019		0.7.72.84406	FOIA-0014056	FOIA-0014056						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH043705		0.7.72.22311	FOIA-0014048	FOIA-0014048						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH045065	MSFOIA_WH045067	0.7.72.151170	FOIA-0014066	FOIA-0014068						Discussion about decisions involved in drafting a response to a Congressional inquiry regarding an issue addressed in multiple examinations.	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Congressional inquiry response being drafted.
2018-01	Part	MSFOIA_WH045202		0.7.72.171804	FOIA-0014071	FOIA-0014071						Discussion regarding decisions to be made with respect to training examiners to investigate a particular issue	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting various taxpayers' examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination.

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2018-01	Part	MSFOIA_WH045436		0.7.72.206999	FOIA-0014080	FOIA-0014080						Topics of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH045437	MSFOIA_WH045438	0.7.72.207361	FOIA-0014081	FOIA-0014082						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048489	MSFOIA_WH048490	0.7.72.403714	FOIA-0014635	FOIA-0014636						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048494	MSFOIA_WH048495	0.7.72.401801	FOIA-0014629	FOIA-0014630						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH048496		0.7.72.393176	FOIA-0014535	FOIA-0014535						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-01	Part	MSFOIA_WH048502	MSFOIA_WH048504	0.7.72.403178	FOIA-0014631	FOIA-0014633						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048508	MSFOIA_WH048509	0.7.72.399793	FOIA-0014623	FOIA-0014624						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048511		0.7.72.395405	FOIA-0014575	FOIA-0014575						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-01	Part	MSFOIA_WH048525		0.7.72.398919	FOIA-0014614	FOIA-0014614						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH048543		0.7.72.399647	FOIA-0014622	FOIA-0014622						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH048544		0.7.72.403877	FOIA-0014638	FOIA-0014639						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH048574	MSFOIA_WH048575	0.7.72.407130	FOIA-0014660	FOIA-0014661						Identifying information of taxpayers who are not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-01	Part	MSFOIA_WH048759		0.7.72.395289	FOIA-0014573	FOIA-0014574						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048760		0.7.72.404080	FOIA-0014641	FOIA-0014641						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH048765		0.7.72.404080.2	FOIA-0014643	FOIA-0014644						Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048770	MSFOIA_WH048771	0.7.72.393663	FOIA-0014548	FOIA-0014549						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-01	Part	MSFOIA_WH048836		0.7.72.406132	FOIA-0014657	FOIA-0014657						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048836		0.7.72.406132	FOIA-0014657	FOIA-0014657						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2018-01	Part	MSFOIA_WH048837		0.7.72.393330	FOIA-0014543	FOIA-0014543						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048842		0.7.72.391913	FOIA-0014517	FOIA-0014518						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048845		0.7.72.397210	FOIA-0014598	FOIA-0014598						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048846		0.7.72.393250	FOIA-0014538	FOIA-0014539						Discussion regarding decisions to be made with respect to the Microsoft examination. Subject line of email reveals the topic of decisions being made.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048849	MSFOIA_WH048851	0.7.72.399054	FOIA-0014616	FOIA-0014618						Discussion regarding decisions to be made with respect to the Microsoft examination. Subject line of email reveals the topic of decisions being made.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048854	MSFOIA_WH048855	0.7.72.398309	FOIA-0014610	FOIA-0014612						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048857	MSFOIA_WH048859	0.7.72.394528	FOIA-0014566	FOIA-0014568						Discussion regarding decisions to be made with respect to the Microsoft examination. Subject line of email reveals the topic of decisions being made.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-01	Part	MSFOIA_WH048874		0.7.72.405376	FOIA-0014653	FOIA-0014654						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048896		0.7.72.395451	FOIA-0014580	FOIA-0014580						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048897		0.7.72.394508	FOIA-0014562	FOIA-0014562						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH048899		0.7.72.398178	FOIA-0014604	FOIA-0014605						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH049221	MSFOIA_WH049222	0.7.72.404445	FOIA-0014647	FOIA-0014648						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH050119		0.7.72.406158	FOIA-0014658	FOIA-0014658						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH050329		0.7.72.395571	FOIA-0014581	FOIA-0014581						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH050329		0.7.72.395571	FOIA-0014581	FOIA-0014581						Details about employee medical issue	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal medical issues is not outweighed by any public interest in this information
2018-01	Part	MSFOIA_WH050335		0.7.72.393020	FOIA-0014531	FOIA-0014531						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH050335		0.7.72.393020	FOIA-0014531	FOIA-0014531						Details about employee medical issue	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal medical issues is not outweighed by any public interest in this information

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2018-01	Part	MSFOIA_WH050815	MSFOIA_WH050816	0.7.72.401339	FOIA-0014626	FOIA-0014627						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH050884		0.7.72.391915	FOIA-0014520	FOIA-0014520						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH051637		0.7.72.397925	FOIA-0014603	FOIA-0014603						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH051638		0.7.72.394665	FOIA-0014571	FOIA-0014572						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH051640	MSFOIA_WH051641	0.7.72.405165	FOIA-0014651	FOIA-0014652						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH052316		0.7.72.253941	FOIA-0014260	FOIA-0014260						Details about employee's personal travel	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel is not outweighed by any public interest in this information
2018-01	Part	MSFOIA_WH052322	MSFOIA_WH052324	0.7.72.213460.1	FOIA-0014089	FOIA-0014091						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH052325	MSFOIA_WH052327	0.7.72.213460.2	FOIA-0014092	FOIA-0014094						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-01	Part	MSFOIA_WH052328	MSFOIA_WH052330	0.7.72.234919	FOIA-0014236	FOIA-0014239						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH052332	MSFOIA_WH052336	0.7.72.215183	FOIA-0014107	FOIA-0014111						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH052338	MSFOIA_WH052342	0.7.72.213815.1	FOIA-0014102	FOIA-0014106						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH052345	MSFOIA_WH052438	0.7.72.226559.1	FOIA-0014128	FOIA-0014221						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH052439	MSFOIA_WH052442	0.7.72.226559.2	FOIA-0014222	FOIA-0014225						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-01	Part	MSFOIA_WH052443	MSFOIA_WH052444	0.7.72.231820	FOIA-0014226	FOIA-0014227						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH052445	MSFOIA_WH052449	0.7.72.231820.1	FOIA-0014228	FOIA-0014232						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH052450	MSFOIA_WH052451	0.7.72.235536	FOIA-0014240	FOIA-0014241						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH052452	MSFOIA_WH052455	0.7.72.235536.1	FOIA-0014242	FOIA-0014245						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH052456	MSFOIA_WH052459	0.7.72.216081	FOIA-0014112	FOIA-0014115						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH052904		0.7.72.267275	FOIA-0014271	FOIA-0014271						Information about examination of taxpayer who is not Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigation being discussed.

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2018-01	Part	MSFOIA_WH052905		0.7.72.264111	FOIA-0014263	FOIA-0014264						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH052937		0.7.72.264015	FOIA-0014262	FOIA-0014262						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH052937		0.7.72.264015	FOIA-0014262	FOIA-0014262						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-01	Part	MSFOIA_WH052938		0.7.72.266234	FOIA-0014270	FOIA-0014270						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH054327		0.7.72.268509.1	FOIA-0014287	FOIA-0014308						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH054481	MSFOIA_WH054482	0.7.72.311249	FOIA-0014349	FOIA-0014351						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH054514	MSFOIA_WH054516	0.7.72.303999	FOIA-0014314	FOIA-0014316						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2018-01	Part	MSFOIA_WH054517	MSFOIA_WH054520	0.7.72.361378	FOIA-0014409	FOIA-0014412						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH054521	MSFOIA_WH054524	0.7.72.299938	FOIA-0014310	FOIA-0014313						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH054780		0.7.72.362328	FOIA-0014413	FOIA-0014413						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH054782		0.7.72.363674	FOIA-0014415	FOIA-0014415						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH054784		0.7.72.364519	FOIA-0014419	FOIA-0014419						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH054788		0.7.72.376503	FOIA-0014476	FOIA-0014476						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH054793		0.7.72.372405	FOIA-0014445	FOIA-0014445						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-01	Part	MSFOIA_WH054796		0.7.72.373700	FOIA-0014457	FOIA-0014457						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH054799		0.7.72.366768	FOIA-0014424	FOIA-0014424						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH054802		0.7.72.377378	FOIA-0014481	FOIA-0014481						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH054806		0.7.72.373989	FOIA-0014460	FOIA-0014460						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH054809	MSFOIA_WH054812	0.7.72.371682	FOIA-0014437	FOIA-0014440						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH054813	MSFOIA_WH054816	0.7.72.370469	FOIA-0014429	FOIA-0014432						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH054817	MSFOIA_WH054821	0.7.72.384929	FOIA-0014496	FOIA-0014500						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2018-01	Part	MSFOIA_WH054822	MSFOIA_WH054825	0.7.72.371680	FOIA-0014433	FOIA-0014436						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH054826	MSFOIA_WH054827	0.7.72.365778	FOIA-0014421	FOIA-0014422						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH054830		0.7.72.381449	FOIA-0014494	FOIA-0014495						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH054832	MSFOIA_WH054833	0.7.72.372338	FOIA-0014442	FOIA-0014444						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH054835	MSFOIA_WH054837	0.7.72.373329	FOIA-0014454	FOIA-0014456						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH054838	MSFOIA_WH054839	0.7.72.376754	FOIA-0014478	FOIA-0014479						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH054840	MSFOIA_WH054841	0.7.72.369653	FOIA-0014426	FOIA-0014428						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH054843	MSFOIA_WH054844	0.7.72.378691	FOIA-0014488	FOIA-0014489						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH054844		0.7.72.378691	FOIA-0014488	FOIA-0014489						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information

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2018-01	Part	MSFOIA_WH054973		0.7.72.375601	FOIA-0014467	FOIA-0014467						Topics of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH056333		0.7.72.389022	FOIA-0014510	FOIA-0014510						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH056374	MSFOIA_WH056376	0.7.72.373123	FOIA-0014447	FOIA-0014450						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH056374		0.7.72.373123	FOIA-0014447	FOIA-0014450						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-01	Part	MSFOIA_WH056865	MSFOIA_WH056866	0.7.72.374635	FOIA-0014465	FOIA-0014466						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH056867	MSFOIA_WH056868	0.7.72.374035	FOIA-0014462	FOIA-0014464						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH056867		0.7.72.374035	FOIA-0014462	FOIA-0014464						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2018-01	Part	MSFOIA_WH056873	MSFOIA_WH056877	0.7.72.386336	FOIA-0014501	FOIA-0014505						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH056874		0.7.72.386336	FOIA-0014501	FOIA-0014505						Details about employee's personal travel/vacation/leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information

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2018-01	Part	MSFOIA_WH056881		0.7.72.376759	FOIA-0014480	FOIA-0014480						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-01	Part	MSFOIA_WH056882		0.7.72.372333	FOIA-0014441	FOIA-0014441						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-01	Part	MSFOIA_WH057374	MSFOIA_WH057444	0.7.72.424119	FOIA-0014695	FOIA-0014765						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH057445	MSFOIA_WH057456	0.7.72.422834	FOIA-0014683	FOIA-0014694						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH057457	MSFOIA_WH057656	0.7.72.424167	FOIA-0014766	FOIA-0014965						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-01	Part	MSFOIA_WH061028		0.7.72.471258	FOIA-0014980	FOIA-0014980						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH061029		0.7.72.474065	FOIA-0014981	FOIA-0014981						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH061130	MSFOIA_WH061158	0.7.72.508101.1	FOIA-0015367	FOIA-0015395						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH061161	MSFOIA_WH061189	0.7.72.488307.1	FOIA-0015001	FOIA-0015029						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH061190		0.7.72.513075	FOIA-0015491	FOIA-0015492						Name and location of a taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-01	Part	MSFOIA_WH061192		0.7.72.492245	FOIA-0015134	FOIA-0015135						Location of a taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-01	Part	MSFOIA_WH061194	MSFOIA_WH061222	0.7.72.492245.1	FOIA-0015136	FOIA-0015164						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH061223		0.7.72.503545	FOIA-0015267	FOIA-0015267						Name of a taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-01	Part	MSFOIA_WH061223		0.7.72.503545	FOIA-0015267	FOIA-0015267						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information

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2018-01	Part	MSFOIA_WH061224	MSFOIA_WH061317	0.7.72.503545.1	FOIA-0015268	FOIA-0015361						Details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations.
2018-01	Part	MSFOIA_WH061318		0.7.72.496484	FOIA-0015165	FOIA-0015165						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2018-01	Part	MSFOIA_WH061319	MSFOIA_WH061412	0.7.72.496484.1	FOIA-0015166	FOIA-0015259						Details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations.
2018-01	Part	MSFOIA_WH061413		0.7.72.508684	FOIA-0015396	FOIA-0015396						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2018-01	Part	MSFOIA_WH061414	MSFOIA_WH061507	0.7.72.508684.1	FOIA-0015397	FOIA-0015490						Details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations.
2018-01	Part	MSFOIA_WH061508		0.7.72.488705	FOIA-0015030	FOIA-0015031						Discussion regarding the drafting of a report regarding assignment of employees to certain enforcement issues.	(b)(5)/Deliberative Process Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the enforcement matters being discussed.
2018-01	Part	MSFOIA_WH061508		0.7.72.488705	FOIA-0015030	FOIA-0015031						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2018-01	Part	MSFOIA_WH061510	MSFOIA_WH061611	0.7.72.488705.1	FOIA-0015032	FOIA-0015133						Information about various examinations of taxpayers who are not Microsoft	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2018-01	Part	MSFOIA_WH062002	MSFOIA_WH062004	0.7.72.540985	FOIA-0015493	FOIA-0015495						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH062657		0.7.72.89880	FOIA-0014057	FOIA-0014057						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH062657		0.7.72.89880	FOIA-0014057	FOIA-0014057						Password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2018-01	Part	MSFOIA_WH064353		0.7.72.568674	FOIA-0015523	FOIA-0015524						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-01	Part	MSFOIA_WH064360		0.7.72.561574	FOIA-0015509	FOIA-0015509						Discussion regarding decisions to be made with respect to the Microsoft examination, including description of information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH064369		0.7.72.569126	FOIA-0015525	FOIA-0015525						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH064372	MSFOIA_WH064373	0.7.72.560799	FOIA-0015500	FOIA-0015501						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH064379	MSFOIA_WH064380	0.7.72.561202	FOIA-0015507	FOIA-0015508						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH064381	MSFOIA_WH064382	0.7.72.563476	FOIA-0015511	FOIA-0015512						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH064384		0.7.72.565951	FOIA-0015514	FOIA-0015515						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH064385		0.7.72.580587	FOIA-0015551	FOIA-0015551						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH064390		0.7.72.580587.2	FOIA-0015553	FOIA-0015554						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2018-01	Part	MSFOIA_WH064395		0.7.72.584587	FOIA-0015569	FOIA-0015569						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH064405		0.7.72.566169	FOIA-0015516	FOIA-0015517						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH064414		0.7.72.581616	FOIA-0015557	FOIA-0015557						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH064424		0.7.72.584305	FOIA-0015568	FOIA-0015568						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH064425		0.7.72.582383	FOIA-0015564	FOIA-0015565						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH064427		0.7.72.560273	FOIA-0015499	FOIA-0015499						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH064428		0.7.72.561173	FOIA-0015506	FOIA-0015506						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH064457		0.7.72.583730	FOIA-0015567	FOIA-0015567						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-01	Part	MSFOIA_WH064458		0.7.72.564802	FOIA-0015513	FOIA-0015513						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH064459		0.7.72.587496	FOIA-0015588	FOIA-0015588						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH066337		0.7.72.568182	FOIA-0015520	FOIA-0015520						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH067011	MSFOIA_WH067013	0.7.72.575559	FOIA-0015538	FOIA-0015540						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH067014	MSFOIA_WH067015	0.7.72.575947	FOIA-0015541	FOIA-0015543						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH067017	MSFOIA_WH067018	0.7.72.577643	FOIA-0015544	FOIA-0015545						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH067068		0.7.72.569732	FOIA-0015530	FOIA-0015530						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH078436		0.7.72.22315	FOIA-0014050	FOIA-0014050						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-01	Part	MSFOIA_WH078438	MSFOIA_WH078440	0.7.72.398248	FOIA-0014606	FOIA-0014608						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH078440		0.7.72.398248	FOIA-0014606	FOIA-0014608						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2018-01	Part	MSFOIA_WH078445	MSFOIA_WH078458	0.7.72.268330	FOIA-0014272	FOIA-0014285						Information about the examinations of a taxpayers who are not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-01	Part	MSFOIA_WH078461	MSFOIA_WH078474	0.7.72.307297.1	FOIA-0014335	FOIA-0014348						Information about the examinations of a taxpayers who are not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-01	Part	MSFOIA_WH078477	MSFOIA_WH078490	0.7.72.317074.1	FOIA-0014355	FOIA-0014368						Information about the examinations of a taxpayers who are not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-01	Part	MSFOIA_WH078493	MSFOIA_WH078510	0.7.72.350149.1	FOIA-0014387	FOIA-0014404						Information about the examinations of a taxpayers who are not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-01	Part	MSFOIA_WH078513	MSFOIA_WH078526	0.7.72.307280.1	FOIA-0014319	FOIA-0014332						Information about the examinations of a taxpayers who are not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-01	Part	MSFOIA_WH078529	MSFOIA_WH078542	0.7.72.323149.1	FOIA-0014371	FOIA-0014384						Information about the examinations of a taxpayers who are not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-01	Part	MSFOIA_WH078543	MSFOIA_WH078544	0.7.72.378233	FOIA-0014483	FOIA-0014484						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-01	Part	MSFOIA_WH078545	MSFOIA_WH078546	0.7.72.378233.1	FOIA-0014485	FOIA-0014487						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-01	Part	MSFOIA_WH078553	MSFOIA_WH078566	0.7.72.477197.1	FOIA-0014985	FOIA-0014998						Information about the examinations of a taxpayers who are not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-01	Part	MSFOIA_WH078567		0.7.72.550318	FOIA-0015497	FOIA-0015497						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH042339	MSFOIA_WH042343	0.7.72.94978	FOIA-0015593	FOIA-0015621						Memorandum from contractor regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH042344	MSFOIA_WH042349	0.7.72.94978	FOIA-0015593	FOIA-0015621						Contractor's resume, including details about work history and personal contact information	(b)(6) and (b)(7)(C)	Private individual's privacy interest in work and education history and contact information outweighs any public interest in this information
2018-02	Part	MSFOIA_WH042350		0.7.72.94978	FOIA-0015593	FOIA-0015621						Contractor's billing schedule	(b)(4)	Billing schedule of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.

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2018-02	Part	MSFOIA_WH042351	MSFOIA_WH042366	0.7.72.94978	FOIA-0015593	FOIA-0015621						Presentation describing services provided by contractor, provided to agency to assist with decision regarding whether to hire contractor to assist with decisions involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH043598	MSFOIA_WH043599	0.7.72.84407	FOIA-0015592	FOIA-0015592						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH043599		0.7.72.22202	FOIA-0015589	FOIA-0015591						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH044804	MSFOIA_WH044805	0.7.72.140285	FOIA-0015629	FOIA-0015629						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH044807		0.7.72.163266	FOIA-0015672	FOIA-0015674						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH044810	MSFOIA_WH044811	0.7.72.141625	FOIA-0015631	FOIA-0015633						Discussion regarding decisions to be made with respect to the Microsoft examination. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2018-02	Part	MSFOIA_WH044814	MSFOIA_WH044816	0.7.72.142958	FOIA-0015637	FOIA-0015640						Discussion regarding decisions to be made with respect to the Microsoft examination. Includes teleconference passcodes.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH044823	MSFOIA_WH044825	0.7.72.139227	FOIA-0015625	FOIA-0015628						Discussion regarding decisions to be made with respect to the Microsoft examination. Includes teleconference passcodes.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH044828	MSFOIA_WH044831	0.7.72.176747	FOIA-0015684	FOIA-0015688						Discussion regarding decisions to be made with respect to the Microsoft examination. Includes teleconference passcodes.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH044834	MSFOIA_WH044837	0.7.72.143490	FOIA-0015641	FOIA-0015646						Discussion regarding decisions to be made with respect to the Microsoft examination. Includes teleconference passcodes.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH044840		0.7.72.172321	FOIA-0015675	FOIA-0015680						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2018-02	Part	MSFOIA_WH044843	MSFOIA_WH044844	0.7.72.172321	FOIA-0015675	FOIA-0015680						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH044846		0.7.72.150358	FOIA-0015647	FOIA-0015649						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH044848	MSFOIA_WH044849	0.7.72.182389	FOIA-0015697	FOIA-0015700						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH044852	MSFOIA_WH044853	0.7.72.180345	FOIA-0015694	FOIA-0015695						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH044862		0.7.72.161608	FOIA-0015654	FOIA-0015654						Names of taxpayers who are not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-02	Part	MSFOIA_WH044960	MSFOIA_WH044975	0.7.72.161608.2	FOIA-0015656	FOIA-0015671						Descriptions of issues and status of enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations.

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2018-02	Part	MSFOIA_WH044970		0.7.72.150576	FOIA-0015650	FOIA-0015652						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH044978		0.7.72.150576	FOIA-0015650	FOIA-0015652						Names of taxpayers who are not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-02	Part	MSFOIA_WH045515	MSFOIA_WH045516	0.7.72.113282	FOIA-0015622	FOIA-0015623						Discussion of decisions to be made in various enforcement efforts regarding taxpayers who are not Microsoft	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the enforcement of tax liability of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the enforcement efforts being discussed.
2018-02	Part	MSFOIA_WH047697		0.7.72.403791	FOIA-0016062	FOIA-0016062						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH047722		0.7.72.391878	FOIA-0015920	FOIA-0015920						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH047724	MSFOIA_WH047725	0.7.72.405250	FOIA-0016064	FOIA-0016065						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH047736	MSFOIA_WH047738	0.7.72.395621	FOIA-0015981	FOIA-0015983						Discussion regarding decisions to be made with respect to the Microsoft examination, including description of information to be communicated with attorneys while seeking legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH047749		0.7.72.396341	FOIA-0015997	FOIA-0015997						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH047778	MSFOIA_WH047779	0.7.72.392561	FOIA-0015936	FOIA-0015936						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-02	Part	MSFOIA_WH047824		0.7.72.392561	FOIA-0015936	FOIA-0015936						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH047824		0.7.72.395064	FOIA-0015976	FOIA-0015976						Phone number	(b)(6) and (b)(7)(C)	Direct phone number of agency employee whose privacy interest outweighs any public interest in this information
2018-02	Part	MSFOIA_WH047836		0.7.72.395581	FOIA-0015979	FOIA-0015979						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH047846		0.7.72.409051	FOIA-0016067	FOIA-0016067						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH047865		0.7.72.398400	FOIA-0016032	FOIA-0016032						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH047913		0.7.72.393375	FOIA-0015938	FOIA-0015938						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH047924		0.7.72.400133	FOIA-0016050	FOIA-0016051						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH047936		0.7.72.396762	FOIA-0016002	FOIA-0016002						Topics of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH047944		0.7.72.392328	FOIA-0015929	FOIA-0015930						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-02	Part	MSFOIA_WH047976	MSFOIA_WH047979	0.7.72.394691	FOIA-0015969	FOIA-0015972						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH047991	MSFOIA_WH047994	0.7.72.391566	FOIA-0015915	FOIA-0015918						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048006	MSFOIA_WH048007	0.7.72.396246	FOIA-0015986	FOIA-0015987						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048043	MSFOIA_WH048044	0.7.72.396246.8	FOIA-0015995	FOIA-0015996						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048045	MSFOIA_WH048046	0.7.72.392010	FOIA-0015922	FOIA-0015924						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048063	MSFOIA_WH048065	0.7.72.399742	FOIA-0016043	FOIA-0016046						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048067	MSFOIA_WH048068	0.7.72.403220	FOIA-0016058	FOIA-0016060						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2018-02	Part	MSFOIA_WH048090	MSFOIA_WH048092	0.7.72.397398	FOIA-0016024	FOIA-0016026						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048108	MSFOIA_WH048109	0.7.72.398144	FOIA-0016028	FOIA-0016030						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048163	MSFOIA_WH048164	0.7.72.396831	FOIA-0016008	FOIA-0016009						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048213	MSFOIA_WH048214	0.7.72.396831.10	FOIA-0016019	FOIA-0016020						Emails among revenue agents and agency attorneys from August and September of 2007, discussing decisions to be made regarding possible expert services contractors to hire for assistance with the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048227		0.7.72.394676	FOIA-0015968	FOIA-0015968						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH048231		0.7.72.391348	FOIA-0015900	FOIA-0015901						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048302		0.7.72.400009	FOIA-0016049	FOIA-0016049						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2018-02	Part	MSFOIA_WH048303		0.7.72.396818	FOIA-0016006	FOIA-0016006						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048304	MSFOIA_WH048305	0.7.72.393633	FOIA-0015944	FOIA-0015946						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048313		0.7.72.393445	FOIA-0015942	FOIA-0015943						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048371		0.7.72.393445	FOIA-0015942	FOIA-0015943						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048372		0.7.72.394117	FOIA-0015948	FOIA-0015948						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048391		0.7.72.402268	FOIA-0016057	FOIA-0016057						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH048392		0.7.72.396826	FOIA-0016007	FOIA-0016007						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2018-02	Part	MSFOIA_WH048393		0.7.72.391686	FOIA-0015919	FOIA-0015919						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048399		0.7.72.394456	FOIA-0015965	FOIA-0015965						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH048408		0.7.72.394234	FOIA-0015950	FOIA-0015950						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH048412		0.7.72.399600	FOIA-0016040	FOIA-0016040						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH048450	MSFOIA_WH048451	0.7.72.401125	FOIA-0016055	FOIA-0016056						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048484		0.7.72.395108	FOIA-0015978	FOIA-0015978						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH048485		0.7.72.400005	FOIA-0016047	FOIA-0016047						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH052000	MSFOIA_WH052008	0.7.72.218856	FOIA-0015713	FOIA-0015721						Details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations.

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2018-02	Part	MSFOIA_WH052005		0.7.72.250301	FOIA-0015834	FOIA-0015834						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH052060		0.7.72.250301.2	FOIA-0015836	FOIA-0015845						Details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations.
2018-02	Part	MSFOIA_WH052066		0.7.72.251806	FOIA-0015846	FOIA-0015846						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH052071	MSFOIA_WH052072	0.7.72.251806.1	FOIA-0015847	FOIA-0015848						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH052073	MSFOIA_WH052074	0.7.72.228678	FOIA-0015731	FOIA-0015732						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH052077	MSFOIA_WH052086	0.7.72.228678.1	FOIA-0015733	FOIA-0015742						Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in developing, drafting, and implementing agency guidance related to enforcement efforts being pursued against various taxpayers.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-02	Part	MSFOIA_WH052087	MSFOIA_WH052089	0.7.72.228678.2	FOIA-0015743	FOIA-0015745						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH052090	MSFOIA_WH052092	0.7.72.228678.3	FOIA-0015746	FOIA-0015748						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH052093		0.7.72.238930	FOIA-0015757	FOIA-0015757						Name of taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-02	Part	MSFOIA_WH052106	MSFOIA_WH052116	0.7.72.238930.2	FOIA-0015759	FOIA-0015769						Details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations.
2018-02	Part	MSFOIA_WH052113		0.7.72.245610	FOIA-0015797	FOIA-0015797						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH052118		0.7.72.240649	FOIA-0015773	FOIA-0015773						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH052122	MSFOIA_WH052134	0.7.72.240649.1	FOIA-0015774	FOIA-0015786						Details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations.

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2018-02	Part	MSFOIA_WH052130		0.7.72.250257	FOIA-0015828	FOIA-0015828						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH052136	MSFOIA_WH052138	0.7.72.250257.1	FOIA-0015829	FOIA-0015831						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH052139	MSFOIA_WH052140	0.7.72.229656	FOIA-0015749	FOIA-0015749						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH052163		0.7.72.235660	FOIA-0015754	FOIA-0015756						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH052166		0.7.72.213482	FOIA-0015703	FOIA-0015705						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2018-02	Part	MSFOIA_WH052169		0.7.72.242364	FOIA-0015787	FOIA-0015789						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH052173		0.7.72.242364	FOIA-0015787	FOIA-0015789						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH052175		0.7.72.231074	FOIA-0015751	FOIA-0015753						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH052178	MSFOIA_WH052179	0.7.72.218815	FOIA-0015709	FOIA-0015712						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2018-02	Part	MSFOIA_WH052182	MSFOIA_WH052183	0.7.72.240444	FOIA-0015770	FOIA-0015771						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH052187		0.7.72.240444	FOIA-0015770	FOIA-0015771						Names of taxpayers who are not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-02	Part	MSFOIA_WH052273	MSFOIA_WH052288	0.7.72.248561	FOIA-0015812	FOIA-0015827						Details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations.
2018-02	Part	MSFOIA_WH052283		0.7.72.245917	FOIA-0015801	FOIA-0015801						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH052290	MSFOIA_WH052292	0.7.72.245917.1	FOIA-0015802	FOIA-0015804						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH052293	MSFOIA_WH052295	0.7.72.221226	FOIA-0015722	FOIA-0015722						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-02	Part	MSFOIA_WH052297	MSFOIA_WH052299	0.7.72.221226.1	FOIA-0015723	FOIA-0015725						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH052300	MSFOIA_WH052302	0.7.72.265460	FOIA-0015849	FOIA-0015849						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH052898		0.7.72.273181	FOIA-0015880	FOIA-0015880						Details about contractor's proposed fees for various services and for various phases of the proposed work. Describes various phases of the Microsoft exam.	(b)(4); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Proposed fees of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH054296		0.7.72.270449	FOIA-0015857	FOIA-0015857						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH054310	MSFOIA_WH054325	0.7.72.270449.1	FOIA-0015858	FOIA-0015873						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH054367		0.7.72.365714	FOIA-0015885	FOIA-0015885						Information about various examinations of taxpayers who are not Microsoft	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2018-02	Part	MSFOIA_WH054735		0.7.72.381743	FOIA-0015896	FOIA-0015896						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-02	Part	MSFOIA_WH054736		0.7.72.378373	FOIA-0015890	FOIA-0015890						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH054767	MSFOIA_WH054768	0.7.72.386371	FOIA-0015897	FOIA-0015899						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH054770		0.7.72.380385	FOIA-0015892	FOIA-0015892						Topics of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH057320	MSFOIA_WH057324	0.7.72.469728	FOIA-0016111	FOIA-0016111						Details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations.
2018-02	Part	MSFOIA_WH058735	MSFOIA_WH058737	0.7.72.450016	FOIA-0016094	FOIA-0016094						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH058758	MSFOIA_WH058760	0.7.72.450016.8	FOIA-0016102	FOIA-0016104						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-02	Part	MSFOIA_WH058761	MSFOIA_WH058763	0.7.72.443215	FOIA-0016076	FOIA-0016076						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH058783	MSFOIA_WH058785	0.7.72.443215.7	FOIA-0016083	FOIA-0016085						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH058786	MSFOIA_WH058788	0.7.72.443215.8	FOIA-0016086	FOIA-0016088						Discussions of issues and decisions involved in the Microsoft examination, and discussion of issues and decisions involved in developing and drafting agency guidance and in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH061100		0.7.72.504278	FOIA-0016135	FOIA-0016135						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH061123	MSFOIA_WH061125	0.7.72.502488	FOIA-0016130	FOIA-0016134						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2018-02	Part	MSFOIA_WH063095		0.7.72.532409	FOIA-0016137	FOIA-0016138						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064100		0.7.72.586664	FOIA-0016265	FOIA-0016266						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064102		0.7.72.564072	FOIA-0016143	FOIA-0016143						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064103	MSFOIA_WH064104	0.7.72.582423	FOIA-0016244	FOIA-0016244						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064116		0.7.72.566804	FOIA-0016145	FOIA-0016145						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064127		0.7.72.572037	FOIA-0016214	FOIA-0016215						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064129		0.7.72.569717	FOIA-0016201	FOIA-0016202						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-02	Part	MSFOIA_WH064141		0.7.72.580833	FOIA-0016234	FOIA-0016235						Discussion regarding decisions to be made with respect to the Microsoft examination, including information that was later communicated with attorneys. Also includes comment about an employee's job performance.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Agency employee's privacy interest in information about job performance is not outweighed by any public interest in this information Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH064148		0.7.72.580833	FOIA-0016234	FOIA-0016235						Details about employee's personal leave plans	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2018-02	Part	MSFOIA_WH064149	MSFOIA_WH064156	0.7.72.580833.1	FOIA-0016236	FOIA-0016243						Descriptions of issues and status of decisions involved in the Microsoft examination, and details about enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064157	MSFOIA_WH064160	0.7.72.561561	FOIA-0016139	FOIA-0016142						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064161	MSFOIA_WH064163	0.7.72.571893	FOIA-0016208	FOIA-0016211						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH064165	MSFOIA_WH064167	0.7.72.573722	FOIA-0016221	FOIA-0016224						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH064170		0.7.72.575024	FOIA-0016226	FOIA-0016226						Name of taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-02	Part	MSFOIA_WH064186		0.7.72.575024.2	FOIA-0016228	FOIA-0016228						Information about various examinations of taxpayers who are not Microsoft	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2018-02	Part	MSFOIA_WH064187		0.7.72.566973	FOIA-0016147	FOIA-0016147						Information about examinations of taxpayers who are not Microsoft	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.

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2018-02	Part	MSFOIA_WH064188		0.7.72.566973.1	FOIA-0016148	FOIA-0016148						Information about various examinations of taxpayers who are not Microsoft	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2018-02	Part	MSFOIA_WH064204		0.7.72.566973.3	FOIA-0016150	FOIA-0016150						Information about various examinations of taxpayers who are not Microsoft	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2018-02	Part	MSFOIA_WH064211		0.7.72.576829	FOIA-0016231	FOIA-0016231						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064237		0.7.72.572918	FOIA-0016219	FOIA-0016219						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064238		0.7.72.569268.1	FOIA-0016170	FOIA-0016198						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064287		0.7.72.573024	FOIA-0016220	FOIA-0016220						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064288	MSFOIA_WH064289	0.7.72.586259	FOIA-0016263	FOIA-0016264						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064290		0.7.72.567374	FOIA-0016151	FOIA-0016151						Information identifying candidates being considered for possible expert services contract to assist with the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064304	MSFOIA_WH064319	0.7.72.584458	FOIA-0016246	FOIA-0016246						Names of taxpayers other than Microsoft and various details about their examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.
2018-02	Part	MSFOIA_WH064321	MSFOIA_WH064336	0.7.72.584458.1	FOIA-0016247	FOIA-0016262						Names of taxpayers other than Microsoft and various details about their examinations.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed.

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2018-02	Part	MSFOIA_WH064337		0.7.72.572878	FOIA-0016216	FOIA-0016217						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064345		0.7.72.565418	FOIA-0016144	FOIA-0016144						Information identifying candidates being considered for possible expert services contract to assist with the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH064346		0.7.72.568850	FOIA-0016168	FOIA-0016168						Information identifying candidates being considered for possible expert services contract to assist with the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH067390	MSFOIA_WH067395	0.7.72.194463	FOIA-0014073	FOIA-0014078						Discussion regarding decisions to be made with respect to the Microsoft examination, including legal advice provided by agency attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH067459		0.7.72.213322	FOIA-0014083	FOIA-0014083						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH067460	MSFOIA_WH067461	0.7.72.213322.1	FOIA-0014084	FOIA-0014085						Topics of certain decisions to be made with respect to the Microsoft examination, and passwords for electronic files.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2018-02	Part	MSFOIA_WH067462		0.7.72.213432	FOIA-0014086	FOIA-0014086						Topics of certain decisions to be made with respect to the Microsoft examination, and passwords for teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH067491		0.7.72.216510	FOIA-0014116	FOIA-0014116						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2018-02	Part	MSFOIA_WH067492	MSFOIA_WH067493	0.7.72.216510.1	FOIA-0014117	FOIA-0014118						Topics of certain decisions to be made with respect to the Microsoft examination, and passwords for electronic files.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2018-02	Part	MSFOIA_WH067494	MSFOIA_WH067495	0.7.72.218833	FOIA-0014119	FOIA-0014120						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes teleconference passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH067523		0.7.72.22245	FOIA-0014043	FOIA-0014043						Discussion regarding decisions to be made with respect to the Microsoft examination. Includes password for electronic files.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2018-02	Part	MSFOIA_WH067872	MSFOIA_WH067873	0.7.72.223814	FOIA-0014122	FOIA-0014124						Names of taxpayers other than Microsoft and various details about efforts to enforce their tax liability; personal details about an employee's family.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the investigations being discussed. Agency employee's privacy interest in information about family is not outweighed by any public interest in this information
2018-02	Part	MSFOIA_WH067875		0.7.72.231846	FOIA-0014233	FOIA-0014233						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH067876	MSFOIA_WH067877	0.7.72.231846.1	FOIA-0014234	FOIA-0014235						Topics of certain decisions to be made with respect to the Microsoft examination, and passwords for teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.

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2018-02	Part	MSFOIA_WH067881	MSFOIA_WH067882	0.7.72.252417	FOIA-0014246	FOIA-0014247						Topics of certain decisions to be made with respect to the Microsoft examination, and passwords for teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH068000		0.7.72.264394	FOIA-0014267							Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH068908	MSFOIA_WH068911	0.7.72.359981	FOIA-0014405	FOIA-0014408						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH069173		0.7.72.376069	FOIA-0014472	FOIA-0014472						Discussion regarding decisions to be made with respect to the Microsoft examination. Includes password for electronic files.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2018-02	Part	MSFOIA_WH069174	MSFOIA_WH069175	0.7.72.376069.2	FOIA-0014474	FOIA-0014475						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH069311	MSFOIA_WH069312	0.7.72.386438	FOIA-0014506	FOIA-0014507						Topics of certain decisions to be made with respect to the Microsoft examination, and passwords for electronic files.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.

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2018-02	Part	MSFOIA_WH069522		0.7.72.391345	FOIA-0014513	FOIA-0014513						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH069527		0.7.72.391550	FOIA-0014515	FOIA-0014515						Discussion regarding decisions to be made with respect to the Microsoft examination. Includes password for electronic files.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2018-02	Part	MSFOIA_WH069529		0.7.72.392183	FOIA-0014523	FOIA-0014523						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH069654		0.7.72.392438	FOIA-0014525	FOIA-0014525						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH069871		0.7.72.393463	FOIA-0014544	FOIA-0014544						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH070031		0.7.72.393484	FOIA-0014546	FOIA-0014546						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH070080		0.7.72.393807	FOIA-0014553	FOIA-0014553						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH070169		0.7.72.394395	FOIA-0014556	FOIA-0014556						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2018-02	Part	MSFOIA_WH070265		0.7.72.394448	FOIA-0014558	FOIA-0014560						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH070266		0.7.72.394448	FOIA-0014558	FOIA-0014560						Name of a taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-02	Part	MSFOIA_WH070269		0.7.72.394551	FOIA-0014569	FOIA-0014569						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH070513		0.7.72.396463	FOIA-0014583	FOIA-0014583						Topics of certain decisions to be made with respect to the Microsoft examination, and password for electronic files.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2018-02	Part	MSFOIA_WH070612		0.7.72.396471	FOIA-0014585	FOIA-0014585						Discussion regarding decisions to be made with respect to the Microsoft examination. Includes password for electronic files.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2018-02	Part	MSFOIA_WH070706		0.7.72.396538	FOIA-0014587	FOIA-0014587						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH070829		0.7.72.397065	FOIA-0014593	FOIA-0014594						Discussion regarding decisions to be made with respect to the Microsoft examination. Includes password for electronic files.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.

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2018-02	Part	MSFOIA_WH071266		0.7.72.399379	FOIA-0014620	FOIA-0014620						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2018-02	Part	MSFOIA_WH071406		0.7.72.405583	FOIA-0014655	FOIA-0014655						Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH071453		0.7.72.408948	FOIA-0014677	FOIA-0014677						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH071598		0.7.72.446980	FOIA-0014976	FOIA-0014977						Discussion regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2018-02	Part	MSFOIA_WH071606		0.7.72.446980	FOIA-0014976	FOIA-0014977						Information about the examination of a taxpayer who is not Microsoft	(b)(3)/6103(a)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2018-02	Part	MSFOIA_WH071607		0.7.72.463747	FOIA-0014978	FOIA-0014978						Teleconference passcode; details about employee's personal leave plans	(b)(7)(E); (b)(6) and (b)(7)(C)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes. Agency employee's privacy interest in information about personal leave is not outweighed by any public interest in this information
2018-02	Part	MSFOIA_WH071710		0.7.72.498563	FOIA-0015260	FOIA-0015260						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH071711	MSFOIA_WH071712	0.7.72.498563.1	FOIA-0015261	FOIA-0015262						Topics of certain decisions to be made with respect to the Microsoft examination, and passwords for electronic files.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.

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2018-02	Part	MSFOIA_WH071713	MSFOIA_WH071714	0.7.72.502209	FOIA-0015263	FOIA-0015264						Topics of certain decisions to be made with respect to the Microsoft examination, and passwords for electronic files and teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information and electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes or to eavesdrop on internal agency discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH071715	MSFOIA_WH071716	0.7.72.502209.1	FOIA-0015265	FOIA-0015266						Topics of certain decisions to be made with respect to the Microsoft examination, and passwords for electronic files.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2018-02	Part	MSFOIA_WH071717		0.7.72.507313	FOIA-0015362	FOIA-0015362						Teleconference passcode	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH071718		0.7.72.507313.1	FOIA-0015363	FOIA-0015364						Topics of certain decisions to be made with respect to the Microsoft examination, and passwords for electronic files.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2018-02	Part	MSFOIA_WH075714		0.7.72.569237	FOIA-0015527	FOIA-0015527						Topics of certain decisions to be made with respect to the Microsoft examination, and password for teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH075761	MSFOIA_WH075762	0.7.72.570050	FOIA-0015535	FOIA-0015536						Discussion regarding decisions to be made with respect to the Microsoft examination, including information communicated with attorneys. Includes password for electronic files.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.

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2018-02	Part	MSFOIA_WH075857	MSFOIA_WH075858	0.7.72.581643.1	FOIA-0015562	FOIA-0015563						Topics of certain decisions to be made with respect to the Microsoft examination, and passwords for electronic files.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2018-02	Part	MSFOIA_WH075859		0.7.72.583385	FOIA-0015566	FOIA-0015566						Topics of certain decisions to be made with respect to the Microsoft examination, and password for teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2018-02	Part	MSFOIA_WH075860		0.7.72.585500	FOIA-0015578							Topic of certain decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000001	MSFOIA_WH000003	0.7.72.23476			Email	[Withheld, because disclosing this detail would thwart exemptions]	2/8/2011	William McCarthy	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Cathy Goodson	Internal agency communication with comments concerning certain issues being examined, including comments provided by government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Communicates the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000004	MSFOIA_WH000007	0.7.72.23496			Handwritten notes, excerpt of draft expert report	None provided on document	2/23/2011	Charles Davis	Not indicated on document	Handwritten notes of examiner reflecting internal discussions among examiners and attorneys regarding legal position and course of action with respect to issues in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Communicates the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000055	MSFOIA_WH000096	0.7.72.23643			Draft NOPA	None provided on document	2/22/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a NOPA. This document is watermarked "Draft."	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000097	MSFOIA_WH000137	0.7.72.23488			Draft NOPA	None provided on document	10/25/2010	Not indicated on document	Not indicated on document	Preliminary discussion draft of a NOPA with handwritten comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH000138	MSFOIA_WH000142	0.7.72.23595			Handwritten notes	None provided on document	3/9/2009	Charles Davis	Not indicated on document	Handwritten notes of examiner reflecting preliminary thoughts and impressions about interview with Microsoft employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000143	MSFOIA_WH000143	0.7.72.23372			Handwritten notes	None provided on document	2/27/2009	Charles Davis	Not indicated on document	Handwritten notes of examiner reflecting preliminary thoughts and impressions about interview with Microsoft employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000144	MSFOIA_WH000146	0.7.72.23619			Handwritten notes	None provided on document	3/12/2009	Charles Davis	Not indicated on document	Handwritten notes of examiner reflecting preliminary thoughts and impressions about interview with Microsoft employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000147	MSFOIA_WH000149	0.7.72.23520			Handwritten Notes	None provided on document	3/11/2009	Charles Davis	Not indicated on document	Handwritten notes of examiner reflecting preliminary thoughts and impressions about interview with Microsoft employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000150	MSFOIA_WH000152	0.7.72.23439			Handwritten notes	None provided on document	3/11/2009	Charles Davis	Not indicated on document	Handwritten notes of examiner reflecting preliminary thoughts and impressions about interview with Microsoft employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000153	MSFOIA_WH000153	0.7.72.23534			Email	Briefing Teleconference	10/6/2009	Marty Walker	Charles Davis	Internal discussion among IRS employees regarding decisions and actions related to the examination, and describing advice sought from agency attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Describes a request for legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000154	MSFOIA_WH000156	0.7.72.23531			Handwritten notes	None provided on document	7/7/2011	Charles Davis	Not indicated on document	Handwritten notes of examiner reflecting internal discussions among examiners and attorneys regarding legal position and course of action with respect to issues in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000159	MSFOIA_WH000172	0.7.72.23376			Handwritten notes, PowerPoint with handwritten notes	[Withheld, because disclosing this detail would thwart exemptions]	11/6/2007	Charles Davis	Not indicated on document	Examiner's handwritten notes on presentation slides regarding an issue being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH000192	MSFOIA_WH000205	0.7.72.23440			Handwritten notes, PowerPoint presentation with handwritten notes	[Withheld, because disclosing this detail would thwart exemptions]	2/6/2008	Charles Davis	Not indicated on document	Examiner's handwritten notes on presentation slides regarding an issue being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000214	MSFOIA_WH000221	0.7.72.23441			Handwritten Notes, presentation	[Withheld, because disclosing this detail would thwart exemptions]	1/25/2010	Charles Davis	Not indicated on document	Examiner's handwritten notes on presentation slides regarding an issue being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000222	MSFOIA_WH000231	0.7.72.23570			Handwritten notes	None provided on document	9/1/2010	Charles Davis	Not indicated on document	Handwritten notes of examiner reflecting thoughts and impressions about interviews of Microsoft personnel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000232	MSFOIA_WH000235	0.7.72.23380			Handwritten notes	Preliminary audit plan meeting	6/14/2007	Charles Davis	Not indicated on document	Handwritten notes of examiner reflecting thoughts and impressions about issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000236	MSFOIA_WH000238	0.7.72.23602			Handwritten notes	None provided on document	9/10/2007	Not indicated on document	Not indicated on document	Handwritten notes of examiner reflecting thoughts and impressions about presentation on background on international issues	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000239	MSFOIA_WH000244	0.7.72.23505			Word, handwritten notes	[Withheld, because disclosing this detail would thwart exemptions]	10/23/2007	Not indicated on document	Not indicated on document	Handwritten notes of examiner reflecting thoughts and impressions about meeting among examiners and agency attorneys regarding outside experts	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Describes requests for legal advice from, and advice provided by, government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000245	MSFOIA_WH000248	0.7.72.23536			Handwritten notes	None provided on document	4/3/2008	Not indicated on document	Not indicated on document	Handwritten notes of examiner reflecting thoughts and impressions about meeting among examiners and agency attorneys regarding outside experts	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Describes requests for legal advice from, and advice provided by, government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000249	MSFOIA_WH000251	0.7.72.23487			Handwritten notes	None provided on document	8/7/2008	Charles Davis	Not indicated on document	Handwritten notes of examiner reflecting thoughts and impressions about international issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH000252	MSFOIA_WH000254	0.7.72.23525			Word, email	Tier 1 & Tier 2 Issues	5/1/2007	Fred Rapaport; Douglas Odell	Charles Astleford, Peter Orth, Fred Rapaport	Documents created to communicate analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000255	MSFOIA_WH000256	0.7.72.23609			Word	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/29/2012	Charles Astleford	Not indicated on document	Examiner's summary of thoughts and impressions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000257	MSFOIA_WH000259	0.7.72.23458			Word Table	Microsoft Corporation, Preliminary List of Issues	3/29/2012	Charles Astleford	Not indicated on document	Examiner's thoughts and impressions regarding preliminary list of issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000260	MSFOIA_WH000260	0.7.72.23499			Form	Examiner's Risk Analysis Worksheet	8/25/2008	Cheryl Potop-Jackson	Charles Davis	Examiner's thoughts and impressions regarding certain issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000261	MSFOIA_WH000263	0.7.72.23544			Spreadsheet	MS Initial Risk Analysis	10/17/2007	Cheryl Potop-Jackson	Not indicated on document	Examiner's thoughts and impressions regarding certain issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000264	MSFOIA_WH000267	0.7.72.23393			Spreadsheet	MS Initial Risk Analysis	7/30/2007	Cheryl Potop-Jackson	Not indicated on document	Examiner's thoughts and impressions regarding certain issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000268	MSFOIA_WH000268	0.7.72.23418			Form	Examiner's Risk Analysis Worksheet	11/27/2007	Cheryl Potop-Jackson	Charles Davis	Examiner's thoughts and impressions regarding certain issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000269	MSFOIA_WH000269	0.7.72.23633			Spreadsheet	Updated Audit Analysis	4/15/2009	Cheryl Potop-Jackson	Charles Davis	Examiner's list of certain issues, comments on those issues, and description of resource allocation and timelines for work on those issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource limitations of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope, direction, and resource limitations on the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH000270	MSFOIA_WH000271	0.7.72.23586			Email	More on your plate	4/27/2007	Charles Astleford	Fred Rapaport	Internal agency communication with extensive comments about certain issues being examined, communicated as part of the examination planning process	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000272	MSFOIA_WH000274	0.7.72.23607			Handwritten notes	None provided on document	7/13/2011	Not indicated on document	Not indicated on document	Notes from call with examiners and Chief Counsel attorneys regarding examination issues being developed	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Communicates the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000275	MSFOIA_WH000278	0.7.72.23479			Handwritten notes	None provided on document	7/11/2011	Charles Davis	Not indicated on document	Notes from call with examiners and Chief Counsel attorneys regarding examination issues being developed	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000279	MSFOIA_WH000279	0.7.72.23507			Handwritten notes	None provided on document	10/23/2007	Charles Davis	Not indicated on document	Examiner's handwritten notes from telephone conference discussing acquisition of certain resources to assist with certain exam issues	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000326	MSFOIA_WH000327	0.7.72.23638			Memo	Request to Change ECD for Microsoft Corp. & Subs. 200406-200606 from 6/30/11 to 9/30/11	6/1/2011	Cheryl Potop-Jackson	Maria Hwang; Marty Walker;	Memorandum communicating examination team's preliminary thoughts and impressions regarding the timeline, plan, and resource limitations for the exam, to assist with decisions regarding how to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000328	MSFOIA_WH000328	0.7.72.23415			Handwritten notes	None provided on document	5/26/2011	Cheryl Potop-Jackson	Not indicated on document	Notes from meeting with examiners and counsel re: planning timeline for rebuttal and protest, and describing the thoughts and impressions of examiners and attorneys with respect to certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000329	MSFOIA_WH000331	0.7.72.23567			Handwritten notes	None provided on document	5/20/2011	Cheryl Potop-Jackson	Not indicated on document	Notes from May 20, 2011 conference call with exam team regarding extension of due date for protest, including thoughts and impressions of examiners regarding proposed positions to be taken by the agency with respect to certain issues	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH000335	MSFOIA_WH000338	0.7.72.23754			Excel printout with handwritten notes	None provided on document	5/25/2012	Cathy Goodson	Not indicated on document	Workpapers and handwritten notes regarding Americas Cost Sharing Agreements with handwritten notes by counsel attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000339	MSFOIA_WH000341	0.7.72.23751			Word; handwritten notes	Agenda - Meeting with DFO	9/17/2009	handwritten notes by Cathy Goodson	Not indicated on document	Agenda and handwritten notes from meeting among examiners and agency attorneys regarding certain issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000342	MSFOIA_WH000342	0.7.72.23745			Handwritten notes	None provided on document	12/9/2009	Cathy Goodson	Not indicated on document	Notes reflecting thoughts and impressions of agency attorney regarding certain issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000343	MSFOIA_WH000343	0.7.72.23750			Handwritten notes	None provided on document	12/16/2009	Cathy Goodson	Not indicated on document	Notes reflecting thoughts and impressions of agency attorney regarding certain issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000344	MSFOIA_WH000368	0.7.72.23747			Draft Rebuttal	[Withheld, because disclosing this detail would thwart exemptions]	8/2/2011	Not indicated on document	Not indicated on document	Draft rebuttal to Microsoft protest, with handwritten comments and edits reflecting thoughts and impressions of a Chief Counsel attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000369	MSFOIA_WH000397	0.7.72.23752			Draft memo with handwritten notes	[Withheld, because disclosing this detail would thwart exemptions]	9/1/2011	Cathy Goodson	Not indicated on document	Draft rebuttal to Microsoft protest, with handwritten comments and edits reflecting thoughts and impressions of a Chief Counsel attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH000398	MSFOIA_WH000443	0.7.72.23746			Email and Draft NOPA	[Withheld, because disclosing this detail would thwart exemptions]	2/4/2011	William McCarthy	Paul Weibel, Charles Davis and Cathy Goodson;	Email re: draft NOPA and a draft NOPA re: Americas buy-in with handwritten editing and comments reflecting thoughts and impressions of a Chief Counsel attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000444	MSFOIA_WH000486	0.7.72.23749			Draft NOPA	None provided on document	5/25/2012	Not indicated on document	Not indicated on document	Draft NOPA re: Americas buy-in with handwritten editing and comments reflecting thoughts and impressions of a Chief Counsel attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000487	MSFOIA_WH000490	0.7.72.23756			Handwritten notes	None provided on document	7/2/2011	Cathy Goodson	Not indicated on document	Notes from meeting with examiners and counsel, describing their thoughts and impressions regarding certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000491	MSFOIA_WH000532	0.7.72.23757			Draft report with handwritten notes	[Withheld, because disclosing this detail would thwart exemptions]	5/25/2012	Ceteris; Cathy Goodson (notes)	Not indicated on document	Discussion draft response to Americas Protest, with handwritten notes to communicate thoughts and impressions of agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000533	MSFOIA_WH000568	0.7.72.23753			Draft report with handwritten notes	[Withheld, because disclosing this detail would thwart exemptions]	5/25/2012	Ceteris; Cathy Goodson (notes)	Not indicated on document	Discussion draft Ceteris Response to APAC Protest, with handwritten notes to communicate thoughts and impressions of agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000569	MSFOIA_WH000571	0.7.72.23790			Handwritten notes	None provided on document	10/19/2010	Melissa Hilty	Not indicated on document	Notes from an intenal examiners' meeting reflecting preliminary thoughts about decisions to be made regarding issues under examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH000572	MSFOIA_WH000639	0.7.72.23791			Draft expert report with handwritten notes	[Withheld, because disclosing this detail would thwart exemptions]	9/24/2009	Melissa Hilty (notes)	Not indicated on document	Discussion draft of expert's report, with handwritten notes to communicate thoughts and impressions of agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000640	MSFOIA_WH000646	0.7.72.23784			Fax w/ highlighting	None provided on document	11/19/2010	Paul Weibel (original fax); Melissa Hilty (mark-ups)	Melissa Hilty and William McCarthy	Pages from examination workpapers appearing to be draft analysis, with questions directed to Counsel from examiner Paul Weibel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects request for advice from attorneys who are providing legal advice to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000647	MSFOIA_WH000647	0.7.72.23785			Handwritten notes	None provided on document	5/30/2012	Melissa Hilty	Not indicated on document	Handwritten notes of agency attorney regarding analysis of certain transactions under examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000648	MSFOIA_WH000649	0.7.72.23797			Handwritten notes	None provided on document	12/16/2010	Melissa Hilty	Not indicated on document	Handwritten notes of agency attorney from a meeting about the drafting of Microsoft NOPAs	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000650	MSFOIA_WH000652	0.7.72.23801			Handwritten notes	None provided on document	11/17/2010	Melissa Hilty	Not indicated on document	Handwritten notes of agency attorney from a meeting with examiners and contractor regarding preliminary analysis of transactions under examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000653	MSFOIA_WH000655	0.7.72.23786			Handwritten notes	None provided on document	11/9/2010	Melissa Hilty	Not indicated on document	Handwritten notes of agency attorney from a meeting with examiners regarding preliminary analysis of transactions under examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH000656	MSFOIA_WH000658	0.7.72.23788			handwritten notes	None provided on document	11/4/2010	Melissa Hilty	Not indicated on document	Handwritten notes of agency attorney from a meeting with examiners and attorneys regarding preliminary analysis of transactions under examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000659	MSFOIA_WH000660	0.7.72.23796			Email	Microsoft - Tough decisions ahead	10/15/2010	William McCarthy	Cathy Goodson; Shannon Cohen; Melissa Hilty	Discussion of decisions to be made in the Microsoft examination, including preliminary thoughts and impressions of agency attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000661	MSFOIA_WH000758	0.7.72.23803			Draft expert memo with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/20/2010	Ceteris; Melissa Hilty (notes)	Not indicated on document	Discussion draft of expert report, with handwritten mark-up and margin notes from agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000759	MSFOIA_WH000851	0.7.72.23802			Draft expert report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/24/2010	Ceteris; Melissa Hilty (notes)	Not indicated on document	Discussion draft of expert report, with handwritten mark-up and margin notes from agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000852	MSFOIA_WH000854	0.7.72.23800			Memo with handwritten notations	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/5/2010	Melissa Hilty (notes)	Not indicated on document	Examiners' workpaper summarizing preliminary discussions with agency attorneys regarding transactions and issues being examined, and showing additional handwritten notes and comments of agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000855	MSFOIA_WH000858	0.7.72.23793			Excerpt from Draft expert report w/comments	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/24/2010	Ceteris	Not indicated on document	Excerpt of discussion draft of expert report, with comments reflecting thoughts of agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH000859	MSFOIA_WH000860	0.7.72.23799			Court document with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/30/2012	Melissa Hilty (notes)	Not indicated on document	Excerpt from case law with handwritten comments reflecting thoughts of agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000861	MSFOIA_WH000863	0.7.72.23787			Document with handwritten notes	[Withheld, because disclosing this detail would thwart exemptions]	5/30/2012	Melissa Hilty (notes)	Not indicated on document	Excerpt from IRS regulations with handwritten comments reflecting thoughts of agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000864	MSFOIA_WH000883	0.7.72.23795			Draft memo with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	William McCarthy (original memo); Melissa Hilty (notes)	Associate Chief Counsel (International) (original memo)	Copy of a discussion draft of a memo requesting legal advice from agency attorneys; with handwritten notes reflecting the thoughts and impressions of another agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000884	MSFOIA_WH000886	0.7.72.23769			Handwritten notes	None provided on document	4/23/2008	Michelle Korbas	Not indicated on document	Handwritten notes of agency attorney reflecting thoughts and impressions from meeting discussing Microsoft buy-in issues	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000887	MSFOIA_WH000888	0.7.72.23771			Memo (exhibit)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/11/2012	Michelle Korbas (handwriting)	Not indicated on document	Discussion draft of exhibit to be included in memo requesting legal advice on transaction of interest in Microsoft examination, with handwritten notations by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000889	MSFOIA_WH000895	0.7.72.23778			Email and typed notes	Microsoft Concall - E-mail 4/1/08	4/1/2008	Michelle Korbas	Not indicated on document	Typed notes of agency attorney reflecting decisions discussed and other thoughts and impressions following a meeting to discuss a specific issue being examined. Attached to the notes is a copy of an Email scheduling the meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH000896	MSFOIA_WH000903	0.7.72.23764			Handwritten note by Michelle Korbass	MS	10/27/2008	Michelle Korbass	Not indicated on document	Handwritten notes of agency attorney reflecting thoughts and impressions from meeting discussing decisions to be made with respect to certain Microsoft examination issues	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000907	MSFOIA_WH000928	0.7.72.23782			Agreement with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/27/2008	Microsoft (containing handwritten notes by Michelle Korbass)	Not indicated on document	Document from Microsoft containing extensive handwritten markup and comments by agency attorney providing advice during the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000929	MSFOIA_WH000951	0.7.72.23783			Copy of taxpayer document with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/27/2008	Microsoft (containing handwritten notes by Michelle Korbass)	Not indicated on document	Document from Microsoft containing extensive handwritten markup and comments by agency attorney providing advice during the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000952	MSFOIA_WH000972	0.7.72.23776			APAC CSA contract with handwritten notes by Michelle Korbass	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/27/2008	Microsoft (containing handwritten notes by Michelle Korbass)	Not indicated on document	Document from Microsoft containing extensive handwritten markup and comments by agency attorney providing advice during the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH000973	MSFOIA_WH001001	0.7.72.23775			Copy of taxpayer document with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/27/2008	Microsoft (containing handwritten notes by Michelle Korbass)	Not indicated on document	Document from Microsoft containing extensive handwritten markup and comments by agency attorney providing advice during the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001002	MSFOIA_WH001008	0.7.72.23772			Handwritten Notes	MS	3/11/2008	Michelle Korbass	Not indicated on document	Handwritten notes of agency attorney reflecting thoughts and impressions from meeting discussing decisions to be made with respect to certain Microsoft examination issues	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001009	MSFOIA_WH001011	0.7.72.23774			Handwritten Notes	MS	4/23/2008	Michelle Korbas	Not indicated on document	Handwritten notes of agency attorney reflecting thoughts and impressions from meeting discussing decisions to be made with respect to certain Microsoft examination issues	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001012	MSFOIA_WH001018	0.7.72.23781			Handwritten Notes	MS	3/11/2008	Michelle Korbas	Not indicated on document	Handwritten notes of agency attorney reflecting thoughts and impressions from meeting discussing decisions to be made with respect to certain Microsoft examination issues	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001027	MSFOIA_WH001029	0.7.72.23777			Handwritten Notes	None provided on document	10/25/2007	Michelle Korbas	Not indicated on document	Handwritten notes of agency attorney reflecting thoughts and impressions from meeting discussing decisions to be made with respect to certain Microsoft examination issues	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001030		0.7.72.23763			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/7/2007	William McCarthy	Laurel Robinson, Michelle Korbas, Robert Geraghty	Discussion of decisions involved in Microsoft examination issues such as buy ins, outside expert, etc., and describing advice to be requested from Counsel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the content of requests for legal advice from agency attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001031		0.7.72.23763			Email with handwritten notes	FW: CTM Bi-Weekly for 7/14/11	7/15/2011	Mary Wynne (original email); handwritten notes from Michelle Korbas	Patricia Chaback, Maria Hwang, Kim Orlowski, Gloria Sullivan, Stephen Moore, Kathleen Follis, Lavena Williams, Laurel Robinson, Ewan Purkiss, Michelle Korbas	Discussion of decisions involved in Microsoft examination issues such as buy ins, outside expert, etc., and describing advice to be requested from Counsel. Includes handwritten notes of Counsel attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the content of requests for legal advice from agency attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001032		0.7.72.23763			Spreadsheet	Maria Hwang Briefing 18-February-2010	2/18/2010	Not indicated on document	Not indicated on document	Spreadsheet from executive briefing about transfer price analysis, drafted for consideration by Microsoft examiners	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001033	MSFOIA_WH001043	0.7.72.23779			Handwritten notes	None provided on document	9/16/2009	Michelle Korbas	Not indicated on document	Handwritten notes of agency attorney reflecting thoughts and impressions from meeting discussing decisions to be made with respect to certain Microsoft examination issues, including legal theories and case development	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001044	MSFOIA_WH001045	0.7.72.23780			email with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/19/2008	Paul Weibel	Michelle Korbas; Fred Rapaport; William McCarthy; Caroline Chen; Laurel Robinson	Internal agency communication with comments concerning issues being examined, including comments provided by government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001046	MSFOIA_WH001066	0.7.72.23766			Draft PowerPoint	XYZ Corp.	5/29/2008	Joy Yen & Michael Aarstol (original presentation); Michelle Korbas (handwriting)	Not indicated on document	Presentation created to communicate audit considerations and strategy, for use by examination team in making decisions regarding issues under examination, and containing handwritten notations of agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001067	MSFOIA_WH001073	0.7.72.23768			PowerPoint with handwritten annotations	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/5/2008	Joy Yen & Michael Aarstol (original presentation); Michelle Korbas (handwriting)	Not indicated on document	Presentation created to communicate audit considerations and strategy, for use by examination team in making decisions regarding issues under examination, and containing handwritten notations of agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001074	MSFOIA_WH001076	0.7.72.23773			Email with handwritten annotations	FW: cost sharing case	2/8/2010	Joy Yen	Michelle Korbas; Jon Tamaki; Nancy Bronson;	Discussion among examination team involving decisions to be made with respect to analysis of certain issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001077	MSFOIA_WH001095	0.7.72.23767			Draft memo with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	William McCarthy (original memo); Michelle Korbas (notes)	Associate Chief Counsel (International) (original memo)	Copy of a discussion draft of a memo requesting legal advice from agency attorneys; with handwritten notes reflecting the thoughts and impressions of another agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001096	MSFOIA_WH001109	0.7.72.101849			Email	Assistance Requested - [Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/16/2009	William McCarthy; Michelle Korbas (notes)	Douglas Odell	Discussion among agency attorneys and examiners regarding issues being examined. Includes handwritten annotation and highlights by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001110	MSFOIA_WH001116	0.7.72.101970			Email	Assistance Requested - [Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/26/2009	Douglas Odell; Michelle Korbas (notes)	Michelle Korbas, William McCarthy, Caroline Chen, Rex Lee, Kenneth Christman, Julie Fields, Paul Weibel, Alton White, Fred Rapaport, Julie Fields, Paul Weibel, Alton White, Fred Rapaport;	Discussion among agency attorneys and examiners regarding issues being examined. Includes handwritten annotations by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001117	MSFOIA_WH001118	0.7.72.101624			Email	Post Contract Award Conference with Outside Expert	8/21/2008	William McCarthy	Paul Weibel, Charles Davis	Discussion among examination team, including agency attorneys, regarding draft documents describing examination issues being discussed with expert services contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001120	MSFOIA_WH001120	0.7.72.102063			Email	Expert Search	4/18/2008	William McCarthy	Paul Weibel, Cheryl Potop-Jackson, Charles Davis	Discussion among examiners and agency attorney regarding decisions involving selection of various potential expert services contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001121	MSFOIA_WH001124	0.7.72.102179			Email with Handwritten Notes	Follow-up to Discussion on Wednesday	4/11/2008	Paul Weibel (Email), William McCarthy (Notes)	Michael Aarstol, William McCarthy	Discussion among examiners and agency attorney regarding decisions involving selection of various potential expert services contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001125	MSFOIA_WH001125	0.7.72.101969			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/16/2008	Marikay Lee-Martinez	William McCarthy, Rick Hosler	Discussion among agency employees and attorney regarding decisions involving selection of various potential expert services contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001126	MSFOIA_WH001126	0.7.72.101993			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/17/2008	Thomas Vidano	William McCarthy;	Discussion among agency employees and attorney regarding decisions involving selection of various potential expert services contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001127	MSFOIA_WH001127	0.7.72.102052			Email with Handwritten Notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/9/2008	Paul Weibel (Email), William McCarthy (Notes)	William McCarthy	Discussion among agency employee and attorney regarding decisions involving selection of various potential expert services contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001128	MSFOIA_WH001128	0.7.72.102140			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/16/2008	William McCarthy	Thomas Vidano	Discussion among agency attorneys regarding decisions involving selection of various potential expert services contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001129	MSFOIA_WH001129	0.7.72.101655			Handwritten Notes	None provided on document	2/21/2013	William McCarthy	Not indicated on document	Agency attorney's handwritten notes memorializing advice provided to examiners to aid with decisions involved in examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001130	MSFOIA_WH001130	0.7.72.102006			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/18/2008	Danielle Dold	William McCarthy	Discussion among agency attorneys regarding decisions involved in selection of various potential expert services contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001131	MSFOIA_WH001131	0.7.72.101675			Email with Handwritten Notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/16/2008	William McCarthy	Anne Hintermeister	Discussion among agency attorneys regarding decisions involved in selection of various potential expert services contractors, with additional handwritten comments reflecting additional thoughts and impressions of attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001132	MSFOIA_WH001132	0.7.72.101959			Email	Outside Experts	2/7/2008	Paul Weibel	Alton White, Charles Davis, JoAnn Cutler, William McCarthy, Cheryl Potop-Jackson, Michael Aarstol	Discussion among agency employees and attorney regarding decisions involving selection of various potential expert services contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects information shared with attorneys to solicit advice to assist IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001133	MSFOIA_WH001135	0.7.72.101819			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/12/2008	Paul Weibel	William McCarthy, Michael Aarstol, Charles Davis, Alton White;	Discussion among agency employees and attorney regarding decisions involving selection of various potential expert services contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects information shared with attorneys to solicit advice to assist IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001137	MSFOIA_WH001142	0.7.72.101837			C.V. with Handwritten Notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]; William McCarthy (notes)	Not indicated on document	Bio & C.V. of potential expert services contractor being considered by examination team, with handwritten notes of attorney communicating thoughts and impressions to aid examination team in decisionmaking	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001143	MSFOIA_WH001143	0.7.72.101699			Email	Re: Contract	2/15/2008	Michael Aarstol	Paul Weibel, Charles Davis, Alton White, William McCarthy, JoAnn Cutler, Cheryl Potop-Jackson;	Discussion among agency employees and attorney regarding decisions involving selection of various potential expert services contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects information shared with attorneys to solicit advice to assist IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001144	MSFOIA_WH001146	0.7.72.102192			Email	Today's IMT Call	4/1/2008	Cheryl Potop-Jackson	Matthew Hartman, Charles Davis, Alton White, Paul Weibel, William McCarthy, Douglas Odell, Fred Rapaport, Michael Aarstol, Joy Yen, Cheryl Potop-Jackson;	Email and attached notes memorializing issues and decisions in the Microsoft examination that were discussed during a conference call among the examination team and agency attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001147	MSFOIA_WH001149	0.7.72.102137			Email with Handwritten Notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/10/2008	Paul Weibel	William McCarthy, Fred Rapaport, Douglas Odell;	Email discussing draft IDR, and attached discussion draft IDR, with attorney's handwritten notes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001154	MSFOIA_WH001157	0.7.72.102083			Email with Attachments	RE: Planning?	6/2/2008	William McCarthy	Paul Weibel	Email discussing draft IDR, and attached discussion draft IDR, with attorney's handwritten notes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001162	MSFOIA_WH001169	0.7.72.102032			Email	None provided on document	6/26/2008	Paul Weibel	William McCarthy, Charles Davis, Cheryl Potop-Jackson, Joy Yen, Alton White, J. Ryan, Fred Rapaport, Michael Aarstol;	Email and attached notes memorializing issues and decisions in the Microsoft examination that were discussed during a conference call among the examination team and agency attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001172	MSFOIA_WH001175	0.7.72.102049			Email	RE: IDR's	6/11/2008	William McCarthy	Paul Weibel, Fred Rapaport, Robert Geraghty	Email discussing decisions involved in drafting IDR, and attached discussion draft IDR	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001177	MSFOIA_WH001177	0.7.72.102126			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/15/2008	Julie Fields	William McCarthy	Discussion among agency attorneys regarding decisions involved in the examination and in the use of expert services contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001178	MSFOIA_WH001178	0.7.72.101746			Email	FW: Contract	2/15/2008	William McCarthy	Michelle Korbas, Julie Fields	Discussion among examiners and agency attorneys regarding decisions involved in selection of potential expert services contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001180	MSFOIA_WH001180	0.7.72.101808			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/26/2008	Fred Rapaport	Michael Aarstol, Joy Yen, William McCarthy, Paul Weibel, Alton White	Discussion among examiners and agency attorneys regarding a transaction being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001181	MSFOIA_WH001181	0.7.72.101678			Email	1st Response	2/26/2008	Paul Weibel	William McCarthy, Joy Yen, Michael Aarstol, Alton White	Discussion among examiners and agency attorney regarding decision involving selection of expert services contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects information shared with agency attorney to solicit legal advice to assist IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001182	MSFOIA_WH001216	0.7.72.101690			Handwritten Notes	MS Conf.	11/6/2007	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit, and copy of conference presentation reflecting attorney's handwritten notes and comments	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001217	MSFOIA_WH001224	0.7.72.101922			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/27/2008	William McCarthy	Fred Rapaport	Email discussing decisions involved in drafting IDR, attached discussion draft language for IDR reflecting attorney's handwritten notes, and attached news article exchanged for consideration by examiners	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001225	MSFOIA_WH001225	0.7.72.101753			Handwritten Notes	None provided on document	10/25/2007	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during call with another attorney about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001226	MSFOIA_WH001226	0.7.72.102181			Email	Requests for Legal Advice	10/9/2007	William McCarthy	Paul Weibel, Robert Geraghty	Discussion of legal theories and decisions with respect to an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001227	MSFOIA_WH001228	0.7.72.101975			Email	Recommendation for Outside Assistance	10/18/2007	Paul Weibel	William McCarthy	Discussion of draft legal recommendations from agency attorneys regarding decisions involved in hiring expert services contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001229	MSFOIA_WH001229	0.7.72.101841			Email	Requests for Legal Advice	10/9/2007	Paul Weibel	William McCarthy, Cheryl Potop-Jackson, Alton White, Fred Rapaport;	Discussion of draft legal recommendations from agency attorneys regarding decisions involved in hiring expert services contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001230	MSFOIA_WH001232	0.7.72.102001			Email and attached spreadsheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/18/2007	Paul Weibel	Jon Tamaki, JoAnn Cutler, William McCarthy, Joy Yen, Michael Aarstol, Alton White, Charles Davis, Cheryl Potop-Jackson, Ahmad Shahshahani, Fred Rapaport	Discussion among agency employees and attorney regarding decisions involving selection of potential expert services contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects information shared with agency attorney with the purpose of soliciting legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001233	MSFOIA_WH001233	0.7.72.101828			Email	RE: Requests for Legal Advice	10/9/2007	Paul Weibel	William McCarthy	Discussion of legal theories and decisions with respect to an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001234	MSFOIA_WH001236	0.7.72.101747			Handwritten Notes	None provided on document	9/27/2007	William McCarthy	Not indicated on document	Handwritten notes of agency attorney reflecting thoughts and impressions from meeting discussing decisions to be made with respect to certain Microsoft examination issues, including legal theories and case development	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001237	MSFOIA_WH001237	0.7.72.102080			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/27/2007	William McCarthy	Robert Geraghty	Discussion of legal issues and decisions involved in the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001238	MSFOIA_WH001239	0.7.72.101745			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/18/2007	Paul Weibel	Jon Tamaki, JoAnn Cutler, William McCarthy, Joy Yen, Michael Aarstol, Alton White, Charles Davis, Cheryl Potop-Jackson, Ahmad Shahshahani, Fred Rapaport;	Discussion among agency employees and attorney regarding decisions involving selection of potential expert services contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001240		0.7.72.101745			Email	Outside Expert List (Rev)	9/27/2007	Paul Weibel	William McCarthy	Discussion among agency employee and attorney regarding decisions involving selection of potential expert services contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001241	MSFOIA_WH001242	0.7.72.102028			Email with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/28/2007	Cheryl Potop-Jackson	William McCarthy, Paul Weibel	Discussion among agency employees and attorney regarding decisions involving selection of potential expert services contractor, and handwritten notes of agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001243	MSFOIA_WH001244	0.7.72.102113			Email	RE: Teleconference	9/14/2007	Paul Weibel	Joy Yen, Jon Tamaki, JoAnn Cutler, William McCarthy, Alton White, Fred Rapaport, Michael Aarstol, Ahmad Shahshahani, Charles Davis, Cheryl Potop-Jackson;	Discussion among agency employees and attorney regarding decisions involving selection of potential expert services contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001245	MSFOIA_WH001246	0.7.72.101823			Email	RE: Teleconference	9/13/2007	William McCarthy	Paul Weibel	Discussion among agency employees and attorney regarding decisions involving selection of potential expert services contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001247	MSFOIA_WH001247	0.7.72.102182			Email	FW: Additional Possibility	8/30/2007	Paul Weibel	Ahmad Shahshahani, Charles Davis, Cheryl Potop-Jackson, Joy Yen, Michael Aarstol, William McCarthy	Discussion among agency employees and attorney regarding decisions involving selection of potential expert services contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001248	MSFOIA_WH001248	0.7.72.102205			Handwritten Notes	None provided on document	8/30/2007	William McCarthy	Not indicated on document	Handwritten notes of agency attorney reflecting thoughts and impressions from meeting discussing decisions to be made with respect to certain Microsoft examination issues	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001249	MSFOIA_WH001253	0.7.72.101771			Memo with handwritten notes	IDR Process	8/23/2007	Craig Nakano (memo); William McCarthy (notes)	Charles Davis	Internal memorandum among examiners discussing IDR procedures used during the Microsoft examination, shared with agency attorney to solicit legal advice, and showing handwritten notes of agency attorney reflecting thoughts and impressions pertinent to legal analysis	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001260	MSFOIA_WH001260	0.7.72.102150			Email	Re: Service of Summons	8/24/2007	Cheryl Potop-Jackson	William McCarthy, Charles Davis	Legal advice regarding service of summons, provided by agency attorney, and discussion of decisions to be made with respect to service of summons in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001263	MSFOIA_WH001267	0.7.72.101660			Email	Travel Voucher for 03/06/2009 to 03/13/2009	4/9/2009	Kellie Summers	William McCarthy	Internal communication about availability of employee travel resources for Microsoft examination, and attached voucher form reflecting resources allocated to examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001268	MSFOIA_WH001269	0.7.72.102078			Email	Travel Voucher for William McCarthy 03/06/2009 to 03/13/2009	4/6/2009	William McCarthy	Kellie Summers, Marie Hopkins	Discussion of decisions regarding allocation of employee travel resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001270	MSFOIA_WH001275	0.7.72.102071			PowerPoint Slides	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]; William McCarthy (notes)	Not indicated on document	Document from Microsoft provided by exam team to agency attorney to solicit legal advice, and containing extensive handwritten comments by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001276	MSFOIA_WH001286	0.7.72.101621			PowerPoint with handwritten note	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]; William McCarthy (notes)	Not indicated on document	Document from Microsoft provided by exam team to agency attorney to solicit legal advice, and containing extensive handwritten comments by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001287	MSFOIA_WH001289	0.7.72.101610			Meeting Agenda	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	William McCarthy (notes)	Not indicated on document	Discussion draft of proposed questions for interview with Microsoft employee, provided to agency attorney to solicit legal advice, and containing extensive handwritten markup and comments by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001290	MSFOIA_WH001307	0.7.72.101707			Memo	Trip Report - Singapore Microsoft Audit [remaining portion withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/3/2008	M.E. Burkhardt, Christopher Smith	Charles Davis, Nanette Hamilton, Charles Adelberg	Extensive and detailed internal discussion of issues and transactions being examined, and summary & analysis of information provided by taxpayer during interviews and tour of taxpayer facilities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001326	MSFOIA_WH001326	0.7.72.101682			PowerPoint slides	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Not indicated on document; Notes - William McCarthy	Not indicated on document	Document from Microsoft provided by exam team to agency attorney to solicit legal advice, and containing handwritten comments by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001327	MSFOIA_WH001327	0.7.72.102031			Email	Travel Voucher for William McCarthy 03/06/2009 to 03/13/2009	4/2/2009	Kellie Summers	William McCarthy, Marie Hopkins	Discussion of decisions regarding allocation of employee travel resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001328	MSFOIA_WH001329	0.7.72.101672			Email and Handwritten Notes	Singapore Trip	3/23/2009	William McCarthy	Marie Hopkins, Cathy Goodson	Discussion of decisions regarding allocation of employee travel resources for Microsoft examination, and handwritten notes of attorney reflecting thoughts and impressions	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001330	MSFOIA_WH001330	0.7.72.101848			Email	RE: Singapore Trip	3/23/2009	Cathy Goodson	William McCarthy, Marie Hopkins	Discussion of decisions regarding allocation of employee travel resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001331	MSFOIA_WH001333	0.7.72.101851			Email	FW: Foreign Travel - Manual Travel Voucher Preparation	3/24/2009	Paul Weibel	Charles Davis, William McCarthy, Joy Yen	Discussion of decisions regarding allocation of employee travel resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001334	MSFOIA_WH001337	0.7.72.101696			Travel Authorization Form	Manual Travel Authorization	2/5/2009	William McCarthy	Not indicated on document	Internal form communicating information to inform decisions regarding allocation of employee travel resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001338	MSFOIA_WH001338	0.7.72.101864			Email	RE: Singapore Trip	3/4/2009	C. Weems	William McCarthy	Internal communication about allocation of employee travel resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001339	MSFOIA_WH001342	0.7.72.102125			Email with Handwritten Notes	Reservation Correction Sheraton Reservation # [Withheld - (b)(6) and (b)(7)(C)]	2/4/2009	Paul Weibel	William McCarthy	Internal communication about allocation of employee travel resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001343	MSFOIA_WH001343	0.7.72.101606			Email	AUTHORIZATION# FOR WILLIAM A MCCARTHY	2/19/2009	Teresa Cox	Barbara Leonard, William McCarthy, Carlos Weems	Internal communication about allocation of employee travel resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001344	MSFOIA_WH001347	0.7.72.102005			Travel Voucher Form	Travel Voucher	Not Dated	William McCarthy	Not indicated on document	Unsigned draft of internal communication about allocation of employee travel resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001348	MSFOIA_WH001351	0.7.72.101997			Travel Authorization Form	Travel Authorization	2/17/2009	William McCarthy	Not indicated on document	Internal communication about availability of employee travel resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001352	MSFOIA_WH001357	0.7.72.102019			PowerPoint Slides	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]; William McCarthy (notes)	Not indicated on document	Document from Microsoft provided by exam team to agency attorney to solicit legal advice, and containing handwritten comments by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001358	MSFOIA_WH001362	0.7.72.101854			PowerPoint Slides	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	"February 2009"	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]; William McCarthy (notes)	Not indicated on document	Document from Microsoft provided by exam team to agency attorney to solicit legal advice, and containing handwritten comments by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001363	MSFOIA_WH001367	0.7.72.102033			PowerPoint Slides	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]; William McCarthy (notes)	Not indicated on document	Document from Microsoft provided by exam team to agency attorney to solicit legal advice, and containing handwritten annotation by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001368	MSFOIA_WH001377	0.7.72.101840			PowerPoint Slides	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]; William McCarthy (notes)	Not indicated on document	Document from Microsoft provided by exam team to agency attorney to solicit legal advice, and containing handwritten annotation by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001378	MSFOIA_WH001383	0.7.72.101874			PowerPoint Slides	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	"February 2009"	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]; William McCarthy (notes)	Not indicated on document	Document from Microsoft provided by exam team to agency attorney to solicit legal advice, and containing handwritten annotation by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001384	MSFOIA_WH001393	0.7.72.101884			PowerPoint Slides	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]; William McCarthy (notes)	Not indicated on document	Document from Microsoft provided by exam team to agency attorney to solicit legal advice, and containing handwritten annotation by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001394	MSFOIA_WH001404	0.7.72.102200			PowerPoint Slides	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]; William McCarthy (notes)	Not indicated on document	Document from Microsoft provided by exam team to agency attorney to solicit legal advice, and containing handwritten annotation by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001413	MSFOIA_WH001413	0.7.72.101603			Checklist	March '09 Trip	Not Dated	William McCarthy	Not indicated on document	Internal agency record describing employee travel and compensation, and allocation of employee travel resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about travel plans and compensation is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001414		0.7.72.101700			Email	Fw: McCarthy Travel Form	2/20/2009	Barbara Leonard	Laurel Robinson, William McCarthy, Cathy Goodson	Discussion of decisions regarding allocation of employee travel resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001415	MSFOIA_WH001418	0.7.72.101700			Travel Authorization Form	Manual Travel Authorization	2/13/2009	William McCarthy	Not indicated on document	Internal form communicating information to inform decisions regarding allocation of employee travel resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001419	MSFOIA_WH001423	0.7.72.101700			Memo	Funding Request	1/22/2009	Charles Davis	Maria Hwang, Alton White	Discussion of decisions regarding issues being examined, allocation of resources for Microsoft examination, and describing prospective travel of agency employees and contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employees' and contractors' privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001424	MSFOIA_WH001424	0.7.72.102146			Handwritten Notes	None provided on document	3/4/2009	William McCarthy	Not indicated on document	Notes describing aspects of employee's travel plans, including credit card information	(b)(2); (b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(7)(A)	Government credit card information relates solely to the internal personnel practices of the agency. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001425	MSFOIA_WH001429	0.7.72.101681			Email and attached form	Travel Form 13635 - William McCarthy	2/17/2009	Laurel Robinson	Johanna Jones, William McCarthy, Cathy Goodson, Barbara Leonard	Internal communication about availability of employee travel resources for Microsoft examination, and attached authorization form reflecting resources allocated to examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001430	MSFOIA_WH001433	0.7.72.102070			Draft Travel Authorization Form	Manual Travel Authorization	Not Dated	William McCarthy	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001434	MSFOIA_WH001437	0.7.72.101996			Draft Travel Authorization Form	Manual Travel Authorization	Not Dated	William McCarthy	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination, with handwritten annotations of agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001438		0.7.72.101904			Email	RE: Trip Costs	2/6/2009	Paul Weibel	William McCarthy	Discussion involving availability of resources for Microsoft examination and decisions involved in resource allocation, specifically, regarding travel to be undertaken by member of examination team	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001439	MSFOIA_WH001442	0.7.72.101904			Travel Authorization Form	Manual Travel Authorization	2/4/2009	Paul Weibel	Not indicated on document	Form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001443	MSFOIA_WH001446	0.7.72.102034			Draft Travel Authorization Form	Manual Travel Authorization	2/5/2009	William McCarthy	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001447	MSFOIA_WH001456	0.7.72.101926			Email and attached unsigned draft travel voucher and authorization forms	RE: Singapore Trip	2/4/2009	Carlos Weems	William McCarthy	Discussion of decisions regarding issues being examined, allocation of resources for Microsoft examination, and describing prospective travel of agency employees and contractor, including unsigned discussion drafts of authorization forms	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employees' and contractors' privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001457	MSFOIA_WH001457	0.7.72.101878			Email	Trip (CC Memo)	2/5/2009	William McCarthy	Paul Weibel	Discussion of decisions regarding allocation of employee travel resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001458	MSFOIA_WH001458	0.7.72.102017			Handwritten Notes	None provided on document	1/30/2009	William McCarthy	Not indicated on document	Notes regarding availability of resources for Microsoft examination, regarding travel to be undertaken by member of examination team	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001459	MSFOIA_WH001459	0.7.72.101725			Handwritten Notes	None provided on document	2/9/2009	William McCarthy	Not indicated on document	Notes regarding availability of resources for Microsoft examination, regarding travel to be undertaken by member of examination team	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001460	MSFOIA_WH001460	0.7.72.102193			Handwritten Notes	None provided on document	2/9/2009	William McCarthy	Not indicated on document	Notes regarding availability of resources for Microsoft examination, regarding travel to be undertaken by member of examination team	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001461	MSFOIA_WH001462	0.7.72.102122			Email	FW: Your Reservation Confirmation	2/5/2009	Paul Weibel	William McCarthy	Details regarding allocation of employee travel resources for Microsoft examination, and attached document providing precise details and costs of employee travel	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001463	MSFOIA_WH001470	0.7.72.101868			Email	FW: Trip	2/3/2009	Paul Weibel	William McCarthy	Discussion regarding decisions involved in resource allocation, specifically, regarding travel to be undertaken by member of examination team; and attached unsigned draft forms communicating information about employee travel plans	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001471	MSFOIA_WH001471	0.7.72.101736			Email	Trip (CC Memo)	2/6/2009	Paul Weibel	William McCarthy	Discussion regarding decisions involved in resource allocation, specifically, regarding travel to be undertaken by member of examination team	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001472	MSFOIA_WH001472	0.7.72.101751			Email	FW: AUTHORIZATION# FOR PAUL D WEIBEL (FOREIGN TRAVEL)	2/5/2009	Paul Weibel	Joy Yen, William McCarthy, Charles Davis	Discussion regarding decisions involved in resource allocation, specifically, regarding travel to be undertaken by member of examination team	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001473	MSFOIA_WH001475	0.7.72.101639			Email	FW: Sheraton Reservation # [Withheld (b)(6) and (b)(7)(C)]	2/4/2009	Paul Weibel	William McCarthy	Detail about resource allocation for Microsoft examination, specifically, regarding travel to be undertaken by member of examination team	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001476	MSFOIA_WH001476	0.7.72.101862			Handwritten Notes	None provided on document	Not Dated	William McCarthy	Not indicated on document	Attorney's handwritten notes describing thoughts on an issue being examined during Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of government attorney providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001477	MSFOIA_WH001486	0.7.72.101980			Email and attachments	Projections	4/9/2009	Paul Weibel	William McCarthy	Internal agency communication sharing examiners' thoughts, and certain documents from the taxpayer, for consideration by agency attorney to inform legal advice regarding decisions to be made on an issue in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001487	MSFOIA_WH001487	0.7.72.102115			Handwritten Notes	None provided on document	2/19/2009	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001488	MSFOIA_WH001529	0.7.72.101729			Draft NOPA	Form 886A - Explanation of Items	2/21/2013	William McCarthy	Not indicated on document	Preliminary draft of exam document with handwritten notes reflecting thoughts and impressions of agency attorney who is developing legal advice solicited by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001530	MSFOIA_WH001538	0.7.72.101689			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/14/2011	William McCarthy	Paul Weibel, Cheryl Potop-Jackson, Alton White, Charles Davis, Cathy Goodson;	Internal agency communication with comments concerning an issue being examined and draft language for a NOPA, including comments provided by government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001539	MSFOIA_WH001539	0.7.72.101743			Handwritten Notes	None provided on document	4/14/2011	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001540	MSFOIA_WH001540	0.7.72.102112			Handwritten Notes	None provided on document	4/14/2011	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001541	MSFOIA_WH001541	0.7.72.101978			Handwritten Notes	None provided on document	3/16/2011	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during phone call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001542	MSFOIA_WH001543	0.7.72.101940			Email	RE: Draft expert report	3/17/2011	Charles Davis	William McCarthy, Paul Weibel, Cheryl Potop-Jackson, Cathy Goodson, Martin Walker	Discussion among examiners and agency attorneys regarding decisions involved in drafting of expert's report	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001544	MSFOIA_WH001547	0.7.72.101856			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/3/2010	William McCarthy	Cathy Goodson	Discussion among examiners and agency attorneys regarding decisions involved in drafting of expert's report	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001548	MSFOIA_WH001553	0.7.72.101613			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/8/2011	William McCarthy	C.Davis, Cheryl Potop-Jackson, Alton White, Paul Weibel, Cathy Goodson;	Discussion among examiners and agency attorneys regarding decisions involved in drafting a NOPA during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001555	MSFOIA_WH001556	0.7.72.101982			Email	RE: Addition?	2/7/2011	William McCarthy	Paul Weibel	Discussion among examiners and agency attorneys regarding decisions involved in drafting IDRs and NOPAs during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001560	MSFOIA_WH001563	0.7.72.102048			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/12/2011	William McCarthy	Paul Weibel, Cheryl Potop-Jackson, Alton White, Charles Davis, Melissa Hilty, Cathy Goodson	Discussion among examiners and agency attorneys regarding decisions involved in drafting a NOPA during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues or draft documents addressed. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001564	MSFOIA_WH001564	0.7.72.101637			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/14/2011	Cathy Goodson	William McCarthy, Melissa Hilty	Discussion among examiners and agency attorneys regarding decisions involved in drafting a NOPA during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues or draft documents addressed. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001565	MSFOIA_WH001569	0.7.72.101723			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/14/2011	William McCarthy	Paul Weibel, Cheryl Potop-Jackson, Melissa Hilty, Cathy Goodson, Charles Davis	Discussion among examiners and agency attorneys regarding decisions involved in drafting a NOPA during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues or draft documents addressed. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001570	MSFOIA_WH001570	0.7.72.102057			Handwritten Notes	None provided on document	2/16/2011	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001571	MSFOIA_WH001571	0.7.72.101764			Handwritten Notes	None provided on document	2/16/2011	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during phone call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001572	MSFOIA_WH001572	0.7.72.101703			Handwritten Notes	None provided on document	2/15/2011	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001573	MSFOIA_WH001577	0.7.72.102036			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/15/2011	Charles Davis	Melissa Hilty	Internal agency communication with comments concerning an issue being examined, including information shared with government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001578	MSFOIA_WH001581	0.7.72.101640			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/9/2011	P.Weibel	William McCarthy, Joy Yen, Cheryl Potop-Jackson, A.White	Internal agency communication with comments concerning issues being examined and draft NOPA, including information shared with government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001584	MSFOIA_WH001587	0.7.72.101667			Handwritten notes	None provided on document	4/27/2010	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during conference call with examiners and contractor about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001588	MSFOIA_WH001588	0.7.72.102030			Handwritten Notes	None provided on document	4/16/2010	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001589	MSFOIA_WH001589	0.7.72.102131			Email	RE: Ceteris-IRS TeleConf	4/21/2010	Cathy Goodson	William McCarthy	Discussion among examiners and agency attorneys regarding decisions involved in conducting the Microsoft examination. Includes teleconference line passcode.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Passwords to protect electronic information and electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001590	MSFOIA_WH001591	0.7.72.102151			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/6/2010	William McCarthy	Michelle Korbas	Discussion among examiners and agency attorneys regarding decisions involved in examining certain issues and drafting a NOPA during the Microsoft examination. Discusses aspects of another taxpayer's exam.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about tax enforcement efforts involving those taxpayers are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Passwords to protect electronic information and electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001592	MSFOIA_WH001592	0.7.72.102187			Handwritten Notes	None provided on document	1/6/2010	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during phone call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001593	MSFOIA_WH001600	0.7.72.101931			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/19/2010	Paul Weibel	William McCarthy;	Discussion among examiners and agency attorneys regarding decisions involved in examining certain issues during the Microsoft examination. Discusses aspects of enforcement efforts involving another taxpayer.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about tax enforcement efforts involving those taxpayers are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Passwords to protect electronic information and electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001601	MSFOIA_WH001601	0.7.72.101806			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/27/2009	William McCarthy	Joy Yen; Paul Weibel	Discussion among examiners and agency attorneys regarding decisions involved in drafting of expert's report	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001602	MSFOIA_WH001615	0.7.72.102102			PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	William McCarthy (handwriting)	Not indicated on document	Slides provided by Microsoft that were shared with agency attorney to solicit legal advice, with handwritten notes reflecting attorney's thoughts and impressions	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001616	MSFOIA_WH001616	0.7.72.101731			Handwritten Notes	None provided on document	1/15/2010	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001617	MSFOIA_WH001617	0.7.72.101663			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/3/2010	William McCarthy	Cathy Goodson	Discussion among examiners and agency attorneys regarding decisions involved in drafting of expert's report	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001618	MSFOIA_WH001620	0.7.72.101944			Email with attachment	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/26/2010	Paul Weibel	William McCarthy, Joy Yen, Charles Davis, Alton White, Douglas Odell;	Discussion among examiners and agency attorneys regarding decisions involved in examining certain issues during the Microsoft examination. Discusses aspects of enforcement efforts involving another taxpayer.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about tax enforcement efforts involving those taxpayers are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Passwords to protect electronic information and electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001621	MSFOIA_WH001622	0.7.72.101796			Handwritten Notes	None provided on document	1/25/2010	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001623	MSFOIA_WH001625	0.7.72.101988			Email	886-A review	9/24/2010	William McCarthy	Paul Weibel	Discussion among examiners and agency attorneys regarding decisions involved in drafting a NOPA during the Microsoft examination, including recommended edits and markup to draft by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues or draft documents addressed. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001668	MSFOIA_WH001668	0.7.72.101985			Handwritten Notes	None provided on document	5/6/2010	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001669	MSFOIA_WH001669	0.7.72.101833			Email	FW: Your request for info	5/11/2011	William McCarthy	Daniel Lavassar; Cathy Goodson	Discussion among examiners and agency attorneys regarding decisions involved in drafting rebuttals to protests during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues or draft documents addressed. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001670	MSFOIA_WH001671	0.7.72.101750			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/20/2011	Michelle Korbias	Christopher Bello; Joseph Tobin, Jason Osborn, Rex Lee, Caroline Chen, Laurel Robinson, Julie Fields, William McCarthy, Maura Sullivan	Internal agency communication discussing issues being examined, including handwritten notes of government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001672	MSFOIA_WH001680	0.7.72.101834			Draft NOPA	Form 886A - Explanation of Items	Not Dated	William McCarthy (handwriting)	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment with handwritten notes reflecting thoughts and impressions of agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001682	MSFOIA_WH001683	0.7.72.101785			Regulations	None provided on document	Not Dated	William McCarthy (handwriting)	Not indicated on document	Excerpt of 1.482-4 regs with agency attorney's handwritten notes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001684	MSFOIA_WH001684	0.7.72.101979			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/8/2011	Cheryl Potop-Jackson	Charles Davis, Paul Weibel, William McCarthy, Alton White, Cheryl Potop-Jackson	Internal agency communication with comments concerning issues being examined and draft NOPA, including information shared with government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001685	MSFOIA_WH001686	0.7.72.101830			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/8/2011	W.McCarthy	Cheryl Potop-Jackson, Charles Davis, Alton White;	Internal agency communication with comments concerning issues being examined and draft NOPA, including thoughts and advice of government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001687	MSFOIA_WH001687	0.7.72.102198			Workpaper	None provided on document	Not Dated	Not indicated on document	Not indicated on document	Excerpt of draft language of from examination workpaper regarding a certain transaction being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001688	MSFOIA_WH001688	0.7.72.101643			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/1/2011	Paul Weibel	William McCarthy, Joy Yen, Melissa Hilty	Request for legal advice regarding a decision to be made with respect to the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001691	MSFOIA_WH001691	0.7.72.102035			Workpaper	None provided on document	2/21/2013	Not indicated on document	Not indicated on document	Excerpt of draft language of from examination workpaper regarding a certain transaction being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001692	MSFOIA_WH001693	0.7.72.102167			Email	NOPA 2006 Adjustment	2/1/2011	Paul Weibel	Charles Davis, Cheryl Potop-Jackson, William McCarthy, Alton White	Internal agency communication with comments concerning issues being examined and draft NOPA, including information shared with government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001697	MSFOIA_WH001742	0.7.72.101620			Draft NOPA	Form 886A - Explanation of Items	3/18/2011	William McCarthy (handwritten notes)	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment with handwritten notes reflecting thoughts and impressions of agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001743	MSFOIA_WH001786	0.7.72.101976			Draft NOPA	Form 886A - Explanation of Items	Not Dated	William McCarthy (handwritten notes)	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment with handwritten notes reflecting thoughts and impressions of agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001787	MSFOIA_WH001827	0.7.72.101744			Draft NOPA	Form 886A - Explanation of Items	Not Dated	William McCarthy (handwritten notes)	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment with handwritten notes reflecting thoughts and impressions of agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH001828	MSFOIA_WH001872	0.7.72.102060			Email	RE: NOPA (housekeeping items)	1/21/2011	Paul Weibel	William McCarthy	Internal agency communication with comments concerning issues being examined and draft NOPA, including advice of agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001873	MSFOIA_WH001920	0.7.72.101873			Email	RE: NOPA review (SUPPLEMENT)	1/14/2011	Paul Weibel	William McCarthy	Discussion among examiners and agency attorneys regarding decisions involved in drafting a NOPA during the Microsoft examination, and draft NOPA with comments and markup	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001921	MSFOIA_WH001962	0.7.72.101734			Draft NOPA	Form 886A - Explanation of Items	Not Dated	William McCarthy (handwritten notes)	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment with handwritten notes reflecting thoughts and impressions of agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH001963	MSFOIA_WH002012	0.7.72.101989			Draft Report	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	William McCarthy (handwritten notes)	Not indicated on document	Discussion draft of report by expert services contractor with handwritten notes of agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002013	MSFOIA_WH002075	0.7.72.101977			Draft Report	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	William McCarthy (handwritten notes)	Not indicated on document	Discussion draft of report by expert services contractor with handwritten notes of agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002076	MSFOIA_WH002109	0.7.72.101880			Draft Report	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	William McCarthy (handwritten notes)	Not indicated on document	Discussion draft of report by expert services contractor with handwritten notes of agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002110	MSFOIA_WH002134	0.7.72.102046			Draft Report	None provided on document	Not Dated	William McCarthy (handwritten notes)	Not indicated on document	Draft of excerpt from outside expert report with handwritten notes of agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002135	MSFOIA_WH002168	0.7.72.102154			Draft Report	None provided on document	9/24/2010	William McCarthy (handwritten notes)	Not indicated on document	Draft of excerpt from outside expert report with handwritten notes of agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002169	MSFOIA_WH002266	0.7.72.101827			Draft Report	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	William McCarthy (handwritten notes)	Not indicated on document	Discussion draft of report by expert services contractor with handwritten notes of agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002267	MSFOIA_WH002267	0.7.72.101781			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/28/2009	William McCarthy	Cathy Goodson; Michelle Korbas	Discussion of a request for agency attorneys' advice regarding decisions to be made about an issue being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002268	MSFOIA_WH002268	0.7.72.101984			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/30/2009	William McCarthy	Cathy Goodson	Discussion regarding development of legal advice to support prospective decisions with respect to issues being examined, including attorney's handwritten notes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002269	MSFOIA_WH002287	0.7.72.102191			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/28/2009	William McCarthy (original memo)	Associate Chief Counsel (International)	Copy of a discussion draft of a memo requesting legal advice from agency attorneys	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002308	MSFOIA_WH002318	0.7.72.101883			Email with attachment	Help with facts	3/26/2009	William McCarthy	Paul Weibel, Fred Rapaport	Internal agency communication with comments concerning a draft examination document, including comments provided by agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002319	MSFOIA_WH002321	0.7.72.101720			Regulations	None provided on document	2/21/2013	William McCarthy (handwritten notes)	Not indicated on document	Excerpt of 1.482-6 regs with handwritten notations of agency attorney regarding decisions to be made in examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002322	MSFOIA_WH002327	0.7.72.101821			Email and attachment	RE: Trip	2/4/2009	Paul Weibel	William McCarthy;	Discussion of decisions regarding allocation of employee and contractor travel resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002328	MSFOIA_WH002328	0.7.72.101955			Workpaper	None provided on document	Not Dated	William McCarthy (handwriting)	Not indicated on document	Excerpt of discussion draft of expert services contractor's report with handwritten notes reflecting agency attorney's thoughts and impressions	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002329	MSFOIA_WH002329	0.7.72.102136			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/28/2009	Paul Weibel (original email); William McCarthy (handwriting)	William McCarthy; Fred Rapaport	Internal agency communication with comments concerning decisions to be made regarding an issue in the examination, including information shared with agency attorney to solicit advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002330	MSFOIA_WH002341	0.7.72.101876			Email with attachment and handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/6/2009	Paul Weibel	William McCarthy; Fred Rapaport	Discussion among examiners and agency attorneys regarding decisions involved in drafting a legal advice memo during the Microsoft examination, and draft of memo, including recommended edits and markup to draft by agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002344	MSFOIA_WH002344	0.7.72.101708			Draft memo (excerpt)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	not indicated on document	Not indicated on document	Excerpt from draft legal advice memo requested to assist with decisions involved in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002345	MSFOIA_WH002345	0.7.72.102098			Draft memo (excerpt)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	not indicated on document	Not indicated on document	Excerpt from draft legal advice memo requested to assist with decisions involved in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002346	MSFOIA_WH002347	0.7.72.101974			Email	Microsoft	9/17/2009	Cathy Goodson	Laurel Robinson; William McCarthy; Christopher Bello	Internal agency communication concerning decisions regarding issues being examined, including comments provided by agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002348	MSFOIA_WH002348	0.7.72.101889			Email with handwriting	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Kenneth Christman	William McCarthy; Christopher Bello; Laurel Robinson; Michelle Korbas	Email discussing a request for legal advice to inform decisions involved in examining certain issues during the Microsoft exam, with agency attorney's handwritten notes.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002350	MSFOIA_WH002352	0.7.72.101962			Handwritten Notes	None provided on document	12/7/2009	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002353	MSFOIA_WH002353	0.7.72.102015			Handwritten Notes	None provided on document	9/10/2009	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during phone call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002354	MSFOIA_WH002354	0.7.72.101942			Handwritten Notes	None provided on document	9/9/2009	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during phone call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002355	MSFOIA_WH002355	0.7.72.102092			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/2/2009	William McCarthy	Allan Lang	Discussion among agency employee and attorney regarding development of legal advice to inform decisions involved in examining certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002356	MSFOIA_WH002356	0.7.72.102168			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/3/2010	Douglas Odell	Alton White, J. Ryan, Cheryl Potop Jackson, Paul Weibel, Fred Rapaport, Charles Davis, Joy Yen, William McCarthy, Marie Ishii;	Discussion among examiners and agency attorneys regarding decisions involved in examining certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002357	MSFOIA_WH002358	0.7.72.101622			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/17/2009	William McCarthy	Michelle Korbas; Christopher Bello, Kenneth Christman, Laurel Robinson	Discussion among agency employees and attorneys regarding development of legal advice to inform decisions involved in examining certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002360	MSFOIA_WH002363	0.7.72.101733			Memo	Microsoft Corp. & Subsidiaries (FYE June 30, 2004 - June 30, 2006)	9/24/2009	William McCarthy	Kenneth Christman, Christopher Bello	Memo providing information to agency attorneys to solicit legal advice to inform decisions involved in examining certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002364	MSFOIA_WH002364	0.7.72.101697			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	William McCarthy	TSS4510; Kenneth Christman; Christopher Bello, Laurel Robinson, Michelle Korbas, Cathy Goodson	Email transmitting a request for legal advice to inform decisions involved in examining certain issues during the Microsoft exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002365	MSFOIA_WH002384	0.7.72.102132			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	William McCarthy	Kenneth Christman, Christopher Bello	Memo requesting legal advice from agency attorneys regarding decisions involved in examining certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002385	MSFOIA_WH002386	0.7.72.102139			Email	Microsoft Legal Issue	11/4/2009	William McCarthy	Kenneth Christman	Legal advice communicated to agency employee to inform decisions on issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002387	MSFOIA_WH002405	0.7.72.102173			Copy of memo with handwritten comments	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	William McCarthy	Kenneth Christman, Christopher Bello;	Memo requesting legal advice from agency attorneys regarding decisions involved in examining certain issues during the Microsoft examination, with handwritten notes of agency attorney reflecting initial thoughts and impressions	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002409	MSFOIA_WH002416	0.7.72.101609			PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	William McCarthy (handwriting)	Not indicated on document	Presentation discussing various issues and transactions being examined, with handwritten notes reflecting thoughts and impressions of agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002419	MSFOIA_WH002419	0.7.72.101780			Workpaper	None provided on document	2/18/2010	Not indicated on document	Not indicated on document	Analysis of certain transactions being examined, provided to inform examiners' decisions	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002420	MSFOIA_WH002423	0.7.72.101641			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/15/2009	William McCarthy	Charles Davis; Paul Weibel	Memo providing legal advice with respect to information provided in expert services contractor's report, communicated to examiners to assist with decisions in the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002424	MSFOIA_WH002426	0.7.72.101668			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/15/2009	William McCarthy	Charles Davis; Paul Weibel	Memo providing legal advice with respect to information provided in expert services contractor's report, communicated to examiners to assist with decisions in the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002427	MSFOIA_WH002427	0.7.72.101867			Handwritten Notes	None provided on document	12/23/2009	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during phone call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002428	MSFOIA_WH002428	0.7.72.102107			Email	RE: Microsoft Case - Facts	12/23/2009	William McCarthy	Cathy Goodson	Discussion among examiners and agency attorneys regarding decisions to be made with respect to legal advice being developed for Microsoft examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002429	MSFOIA_WH002429	0.7.72.102130			Email	RE: Microsoft Case - Facts	12/18/2009	Kenneth Christman	William McCarthy;	Discussion among examiners and agency attorneys regarding decisions to be made with respect to legal advice being developed for Microsoft examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002430	MSFOIA_WH002437	0.7.72.102147			PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/15/2010	William McCarthy (handwriting)	Not indicated on document	Internal agency communication regarding decisions to be made with respect to certain issues being examined, including handwritten notes reflecting thoughts and impressions of agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002438	MSFOIA_WH002438	0.7.72.101766			Handwritten Notes	None provided on document	10/26/2009	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during phone call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002439	MSFOIA_WH002440	0.7.72.102203			Email	RE: Microsoft legal issue	11/13/2009	Kenneth Christman	William McCarthy	Discussion among examiners and agency attorneys regarding decisions involved in examining certain issues during the Microsoft examination, with agency attorney's handwritten notes.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002441	MSFOIA_WH002444	0.7.72.102110			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/26/2010	William McCarthy	Alton White; Charles Davis	Internal agency communication concerning decisions regarding issues being examined, including comments provided by agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002445	MSFOIA_WH002449	0.7.72.101818			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/23/2009	William McCarthy	Kenneth Christman	Internal agency communication concerning decisions regarding issues being examined, including comments provided by agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002450	MSFOIA_WH002451	0.7.72.101671			Handwritten Notes	None provided on document	10/22/2006	William McCarthy	Not indicated on document	Attorney's handwritten notes and diagrams describing decisions and issues discussed during phone call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002452	MSFOIA_WH002470	0.7.72.101951			Email	RE: Legal Advice	8/14/2009	Paul Weibel	William McCarthy	Internal agency communication with comments concerning drafting of an IDR, including comments provided by government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002471	MSFOIA_WH002472	0.7.72.101778			Email	RE: Additional info needed for legal advice	8/12/2009	Paul Weibel	William McCarthy; Fred Rapaport	Internal agency communication concerning decisions regarding issues being examined, including comments provided by agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002473	MSFOIA_WH002473	0.7.72.101804			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/23/2009	Kenneth Christman	William McCarthy; Christopher Bello	Internal agency communication concerning decisions regarding issues being examined, including comments provided by agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002474	MSFOIA_WH002474	0.7.72.101802			Draft Form	Form 4564 Information Document Request	Not Dated	Paul Weibel	Not indicated on document	Draft IDR with handwritten comments of examiner, provided to agency attorney to solicit legal advice	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002475	MSFOIA_WH002480	0.7.72.102018			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/22/2009	William McCarthy	Kenneth Christman, Christopher Bello	Memo requesting legal advice from agency attorneys regarding decisions involved in examining certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002481	MSFOIA_WH002483	0.7.72.101607			Draft memo	None provided on document	9/21/2009	William McCarthy	Not indicated on document	Rough draft of memo responding to request for information to be provided to agency attorneys to solicit legal advice to inform decisions involved in examining certain issues during the Microsoft examination, including attorneys handwritten markup and notes.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002484	MSFOIA_WH002487	0.7.72.101900			Memo	Microsoft Corp. & Subsidiaries (FYE June 30, 2004 - June 30, 2006)	9/24/2009	William McCarthy	Kenneth Christman, Christopher Bello	Memo providing information to agency attorneys to solicit legal advice to inform decisions involved in examining certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002488	MSFOIA_WH002489	0.7.72.102189			Email	RE: Redmond	9/28/2009	William McCarthy	Paul Weibel; Fred Rapaport	Discussion of decisions to be made in the Microsoft examination, including preliminary thoughts and impressions of agency attorneys providing advice to examiners	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002490	MSFOIA_WH002491	0.7.72.101938			Email	Microsoft: meeting with Maria Hwang & team	9/18/2009	Cathy Goodson	Laurel Robinson; William McCarthy	Discussion of decisions to be made in the Microsoft examination, including preliminary thoughts and impressions of agency attorneys providing advice to examiners	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002492	MSFOIA_WH002493	0.7.72.101845			Workpaper	Case History	9/7/2009	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002494	MSFOIA_WH002495	0.7.72.101612			Email	RE: Your assistance (cs)	3/23/2009	Fred Rapaport	William McCarthy; Paul Weibel	Internal agency communication discussing decisions regarding issues being examined, including comments provided by agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002497	MSFOIA_WH002537	0.7.72.101714			Report	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/6/2011	Ceteris	Not indicated on document	Discussion draft of expert's report, provided to agency attorney for review and to solicit legal advice	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002538	MSFOIA_WH002540	0.7.72.101915			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/25/2011	Daniel Lavassar	William McCarthy;	Internal agency communication with comments concerning a draft rebuttal, including comments provided by government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002541	MSFOIA_WH002541	0.7.72.101909			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/13/2011	Douglas Odell	Cheryl Potop-Jackson, Paul Weibel, William McCarthy	Internal agency communication concerning decisions regarding issues being examined, including comments provided by agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002543	MSFOIA_WH002543	0.7.72.101686			Email	Microsoft buy-in rebuttal	7/13/2011	William McCarthy	Christopher Bello, Joseph Tobin;	Internal agency communication with comments concerning Microsoft's rebuttal, including discussion among agency attorneys regarding development of legal advice to be provided to examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002544	MSFOIA_WH002544	0.7.72.101825			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/19/2011	William McCarthy	Douglas Odell	Internal agency communication concerning decisions regarding issues being examined, including comments provided by agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002561	MSFOIA_WH002561	0.7.72.101896			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/8/2011	Paul Weibel	William McCarthy;	Internal agency communication concerning decisions regarding issues being examined, including comments provided by agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002562	MSFOIA_WH002563	0.7.72.101647			Email	RE: Draft argument	4/14/2011	William McCarthy	Cheryl Potop-Jackson; Paul Weibel; Joy Yen; Charles Davis; Cathy Goodson	Internal agency communication concerning decisions regarding issues being examined, including comments provided by agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002566	MSFOIA_WH002567	0.7.72.102047			Email	FW: M case timing	4/13/2011	Cathy Goodson	William McCarthy	Discussion among examiners and agency attorneys regarding decisions involved in drafting certain documents during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002580	MSFOIA_WH002609	0.7.72.101642			Draft Rebuttal	Rebuttal to Taxpayer Protest	9/8/2011	LB&I Examination Team & Counsel	Not indicated on document	Discussion draft of rebuttal to Microsoft protest, provided to agency attorney to solicit legal advice	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002614	MSFOIA_WH002644	0.7.72.101901			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/12/2011	William McCarthy	Joseph Tobin, Cathy Goodson, Daniel Lavassar, Michelle Korbas	Discussion among examiners and agency attorneys regarding decisions involved in drafting response to Microsoft protest.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002645	MSFOIA_WH002675	0.7.72.101839			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/12/2011	William McCarthy	Cathy Goodson;	Discussion among examiners and agency attorneys regarding decisions involved in drafting response to Microsoft protest.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002676	MSFOIA_WH002696	0.7.72.101765			Draft Rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/12/2011	William McCarthy	Justin Radziewicz	Discussion draft of rebuttal to Microsoft protest, provided to agency attorney to solicit legal advice, and with handwriting reflecting agency attorney's initial thoughts and impressions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002697	MSFOIA_WH002725	0.7.72.102077			Draft Rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Not indicated on document	Not indicated on document	Discussion draft of rebuttal to Microsoft protest, provided to agency attorney to solicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002726	MSFOIA_WH002754	0.7.72.101791			Draft Rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/1/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal to Microsoft protest, provided to agency attorney to solicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002755	MSFOIA_WH002785	0.7.72.102020			Email and attached draft rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/6/2011	Cathy Goodson	William McCarthy	Email among agency attorneys discussing decisions and development of legal advice with respect to draft rebuttal.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002825	MSFOIA_WH002825	0.7.72.102155			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/22/2011	Paul Weibel	William McCarthy, Daniel Lavassar	Discussion with attorneys regarding legal advice sought to assist with decisions regarding draft rebuttal	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002826	MSFOIA_WH002849	0.7.72.101748			Draft Rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Not indicated on document	Not indicated on document	Discussion draft of rebuttal to Microsoft protest with markup and comments, provided to agency attorneys to solicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002850	MSFOIA_WH002851	0.7.72.101920			Email and attached workpaper	Correction	4/19/2011	Paul Weibel	William McCarthy, Joy Yen, Alton White;	Discussion among examiners and attorney of proposed calculations for draft NOPA, and workpaper providing preliminary analysis	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002855	MSFOIA_WH002855	0.7.72.102003			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/15/2011	Cheryl Potop-Jackson	Alton White, Nancy Bronson, Joy Yen, William McCarthy, Charles Davis, Marty Walker, Paul Weibel, Cheryl Potop-Jackson	Discussion among examiners and attorney of draft NOPAs circulated for comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002858	MSFOIA_WH002859	0.7.72.101961			Email	Tomorrow's Conference call re: Outside Expert Report	4/15/2009	Joy Yen	Paul Weibel, Fred Rapaport, William McCarthy, Charles Davis, Cheryl Potop-Jackson	Discussion among examiners and agency attorneys regarding decisions involved in drafting of expert's report	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002860	MSFOIA_WH002861	0.7.72.101953			Email	RE: Tomorrow's Conference call re: Outside Expert Report	4/15/2009	Charles Davis	Joy Yen, Paul Weibel, Fred Rapaport, William McCarthy, Cheryl Potop-Jackson	Discussion among examiners and agency attorneys regarding decisions involved in drafting of expert's report	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002863	MSFOIA_WH002864	0.7.72.102153			Email	RE: IDR & Question for Bill - READ ME	1/26/2009	William McCarthy	Paul Weibel, Charles Davis	Discussion among examiners and agency attorney regarding draft IDRs, including attorney's response to a request for legal advice	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002865	MSFOIA_WH002875	0.7.72.101947			PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/2/2008	Ceteris	Not indicated on document	Discussion draft of presentation provided by expert services contractor to examiners and agency attorneys for consideration with respect to decisions being made in the exam	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002880	MSFOIA_WH002881	0.7.72.102094			Email	RE: Outside Expert Documents	9/9/2008	Paul Weibel	William McCarthy, Joy Yen, Michael Aarstol, Fred Rapaport	Discussion of issues being assessed by expert services contractor to aid with exam decisions, including information provided to agency attorney to solicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002890	MSFOIA_WH002891	0.7.72.101625			Email	RE: Thanks you! Facts to Review	11/4/2008	William McCarthy	Laurel Robinson	Attorney's response to request for legal advice from examiner, to aid exam team in making decisions regarding issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002892	MSFOIA_WH002893	0.7.72.101798			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/3/2008	Ceteris	Paul Weibel	Draft memo regarding issues being analyzed by expert services contractor to assist with decisions involved in the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002894	MSFOIA_WH002895	0.7.72.101994			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/4/2008	Ceteris	Paul Weibel	Draft memo regarding issues being analyzed by expert services contractor to assist with decisions involved in the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002896	MSFOIA_WH002901	0.7.72.101741			Email and attached memo and notes	FW: Singapore Trip	12/16/2008	Paul Weibel	Alton White	Discussion of decisions regarding allocation of resources for provision of expert services during Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002902	MSFOIA_WH002908	0.7.72.101762			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/2/2008	Ceteris (draft); Paul Weibel (comments); William McCarthy (handwritten notes)	Not indicated on document	Draft memo regarding issues being analyzed by expert services contractor to assist with decisions involved in the examination, with markup and comments in the margin, and handwritten comments reflecting thoughts of agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002909	MSFOIA_WH002909	0.7.72.101809			Handwritten Notes	None provided on document	9/5/2008	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during phone call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002930	MSFOIA_WH002933	0.7.72.102086			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/5/2008	William McCarthy	Paul Weibel	Agency attorney's legal advice in response to examiner's request for advice, regarding decisions to be made with respect to issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002934	MSFOIA_WH002934	0.7.72.101879			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/4/2010	not indicated on document	Paul Weibel, Charles Davis, Cheryl Potop-Jackson, Alton White, Chris Miller, Joy Yen, William McCarthy, Melissa Coe, Douglas Odell;	Outlook calendar meeting with description of issues to discuss and resolve, including information shared with agency attorney to solicit advice, and a teleconference passcode	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002935	MSFOIA_WH002936	0.7.72.101755			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/9/2010	William McCarthy	Melissa Coe, Douglas Odell	Discussion among examiners and agency attorney regarding decisions involved in drafting an IDR during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002937	MSFOIA_WH002941	0.7.72.101865			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/18/2011	Joy Yen	Paul Weibel, Charles Davis, Cheryl Potop-Jackson, Alton White, William McCarthy;	Discussion among examiners and agency attorneys regarding decisions to be made with respect to certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002942	MSFOIA_WH002943	0.7.72.102008			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/25/2011	Lloyd Silberzweig	Rex Lee, William McCarthy, Scott Mentink, Michelle Korbas	Discussion among examiners and agency attorney regarding decisions to be made with respect to certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002944	MSFOIA_WH002944	0.7.72.101782			Email	Draft expert report	3/17/2011	William McCarthy	Charles Davis, Cathy Goodson	Advice from agency attorney to examiners regarding issues pertaining to decisions involved in expert services contractor's draft report.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002945	MSFOIA_WH002947	0.7.72.102171			Email and attached workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/13/2010	Joy Yen	Joy Yen, William McCarthy, Charles Davis, Paul Weibel, Cheryl Potop-Jackson, Douglas Odell, Alton White	Discussion among examiners and agency attorney regarding decisions to be made with respect to certain issues during the Microsoft examination, and workpaper providing analysis to be used by exam team and attorney to inform decisions and advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002948	MSFOIA_WH002949	0.7.72.101730			Draft of Letter	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	William McCarthy	Ceteris	Unsigned draft of a letter from agency attorney to expert services contractor sharing attorney's thoughts and impressions regarding disussion draft of contractor's expert report.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002950	MSFOIA_WH002951	0.7.72.102051			Email	Microsoft -- Tough decision ahead	10/15/2010	William McCarthy	Cathy Goodson, Shannon Cohen, Melissa Coe	Discussion among agency attorneys regarding the development of advice for examiners to assist with decisions involved in the Microsoft exam	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002952	MSFOIA_WH002952	0.7.72.101645			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/20/2010	Melissa Coe	William McCarthy	Communication among attorneys regarding draft of expert service contractor's draft report, and file password to open encrypted copy of draft report.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002953	MSFOIA_WH002954	0.7.72.101713			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/19/2010	Paul Weibel	William McCarthy, Charles Davis, Alton White, Melissa Coe	Discussion among examiners and agency attorney regarding decisions to be made with respect to certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002955	MSFOIA_WH002956	0.7.72.101775			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/21/2010	Paul Weibel	Joy Yen, Charles Davis, Alton White, William McCarthy, Melissa Coe	Discussion among examiners and agency attorney regarding decisions to be made with respect to certain issues during the Microsoft examination, and workpaper providing analysis to be used by exam team and attorneys to inform decisions and advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002957	MSFOIA_WH002957	0.7.72.101630			Email	Microsoft Priorities	12/6/2010	William McCarthy	Melissa Coe	Discussion among agency attorneys regarding the development of advice for examiners to assist with decisions involved in the Microsoft exam	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002958	MSFOIA_WH002960	0.7.72.101773			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/2/2010	William McCarthy	Paul Weibel, Melissa Coe	Discussion among examiners and agency attorneys, and attorney's legal advice, regarding decisions to be made with respect to certain issues during the Microsoft examination. Also shows attorney's handwritten notes reflecting preliminary thoughts and impressions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002961	MSFOIA_WH002963	0.7.72.102197			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/3/2010	Paul Weibel	William McCarthy	Discussion among examiners and agency attorney regarding decisions to be made with respect to certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002964	MSFOIA_WH002965	0.7.72.101803			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/2/2010	Paul Weibel	William McCarthy, Charles Davis, Alton White	Discussion among examiners, expert services contractor, and agency attorney regarding decisions to be made with respect to certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002968	MSFOIA_WH002968	0.7.72.101633			Email	Microsoft update	11/17/2010	Cathy Goodson	William McCarthy;	Discussion among agency attorneys regarding the development of advice for examiners to assist with decisions involved in the Microsoft exam	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002969	MSFOIA_WH002975	0.7.72.101957			Fax cover sheet and workpapers	None provided on document	11/19/2010	Paul Weibel	William McCarthy; Melissa Coe	Draft analysis of transactions at issue in the Microsoft examination, communicated among examiner and agency attorneys to solicit legal advice that will assist with decisions to be made in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002978	MSFOIA_WH002978	0.7.72.102095			Email	RE: Tax Form	11/12/2010	Paul Weibel	William McCarthy, Melissa Coe	Discussion among examiner and agency attorneys regarding attorneys' legal analysis of transactions at issue in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002979	MSFOIA_WH002980	0.7.72.101688			Handwritten Notes	None provided on document	11/17/2010	William McCarthy	Not indicated on document	Attorney's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002981	MSFOIA_WH002987	0.7.72.101761			Email and attached workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/9/2010	Douglas Odell	William McCarthy, Melissa Coe, Paul Weibel;	Discussion among examiners and agency attorney regarding decisions to be made with respect to certain issues during the Microsoft examination, and workpapers providing analysis to be used by exam team and attorney to inform decisions and advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002988	MSFOIA_WH002988	0.7.72.102042			Email	Follow up	11/9/2010	William McCarthy	Paul Weibel	Discussion about an issue being decided in the exam, about which agency attorney is formulating legal advice requested by the exam team.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002989	MSFOIA_WH002991	0.7.72.102055			Email and workpaper	Memory	11/26/2010	Paul Weibel	Cheryl Potop-Jackson; Melissa Coe; William McCarthy; Alton White; Charles Davis; Douglas Odell	Discussion among examiners and agency attorneys regarding decisions to be made with respect to certain issues during the Microsoft examination, and workpaper providing analysis to be used by exam team and attorney to inform decisions and advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002992	MSFOIA_WH002995	0.7.72.101998			Email and attached draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/10/2010	Melissa Coe	William McCarthy	Discussion among agency attorneys regarding development of legal advice with respect to an issue involved in the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002996	MSFOIA_WH002996	0.7.72.102097			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/22/2010	William McCarthy	Melissa Coe (now Hilty), Cathy Goodson;	Discussion among agency attorneys regarding development of legal advice with respect to an issue involved being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH002997	MSFOIA_WH002998	0.7.72.101737			Email	NOPA (housekeeping items)	1/20/2011	William McCarthy	Paul Weibel, Charles Davis, Cathy Goodson	Advice of attorney regarding draft NOPA circulated for comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH002999	MSFOIA_WH003004	0.7.72.101846			Email with Handwritten Notes	FW: NOPA review (SUPPLEMENT)	1/19/2011	Cathy Goodson	William McCarthy	Discussion among agency attorneys regarding legal advice to be provided with respect to draft NOPA circulated for comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003005	MSFOIA_WH003005	0.7.72.101888			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/8/2010	Cathy Goodson	William McCarthy	Discussion among agency attorneys regarding legal advice to be provided with respect to draft NOPA circulated for comment. Includes discussion of the case of an unrelated third party taxpayer.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about tax enforcement efforts involving those taxpayers are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003006	MSFOIA_WH003007	0.7.72.101638			Email	FW: Addition?	2/7/2011	Paul Weibel	William McCarthy	Discussion among examiner and agency attorneys regarding legal advice to be provided with respect to draft NOPA circulated for comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003009	MSFOIA_WH003010	0.7.72.101769			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/7/2011	Paul Weibel	William McCarthy, Joy Yen, Charles Davis, Cheryl Potop-Jackson	Discussion among examiner and agency attorneys regarding legal advice to be provided with respect to drafting of expert services contractor's report.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003012	MSFOIA_WH003013	0.7.72.101850			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/8/2010	Cathy Goodson	William McCarthy	Discussion among agency attorneys regarding legal advice to be provided with respect to an issue being examined. Includes discussion of the case of an unrelated third party taxpayer.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about tax enforcement efforts involving those taxpayers are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH003015	MSFOIA_WH003015	0.7.72.101981			Email with Handwritten Notes	Ceteris request-Contract TIRWR-08-C-00022	8/19/2010	Ceteris	William McCarthy	Discussion between agency attorney and expert services contractor regarding legal advice needed for decisions involved in drafting expert service's contractor's report.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003016	MSFOIA_WH003017	0.7.72.101820			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/8/2011	P.Weibel	William McCarthy	Discussion among examiner agency attorneys regarding legal advice to be provided with respect to drafting NOPA.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003021	MSFOIA_WH003023	0.7.72.102023			Form	Form 4564 Information Document Request	Not Dated	William McCarthy (notes)	Not indicated on document	Discussion draft of IDR circulated to agency attorney for comment, with handwritten notes reflecting attorney's thoughts and impressions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003025	MSFOIA_WH003025	0.7.72.102174			Email	RE: Last Cycle	8/30/2010	William McCarthy	Paul Weibel;	Internal agency communication with comments concerning decisions involved in drafting of expert services contractor's report, including advice provided by agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003036	MSFOIA_WH003039	0.7.72.102141			Email	RE: NOPA review (SUPPLEMENT)	1/14/2011	Paul Weibel	William McCarthy	Discussion among examiners and agency attorneys regarding decisions involved in drafting a NOPA during the Microsoft examination, and draft NOPA with comments and markup	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003040	MSFOIA_WH003045	0.7.72.101835			Email	RE: NOPA review (SUPPLEMENT)	1/14/2011	Charles Davis	William McCarthy, Paul Weibel, Cheryl Potop-Jackson, Melissa Hilty, Cathy Goodson	Discussion among examiners and agency attorneys regarding decisions involved in drafting a NOPA during the Microsoft examination, and draft NOPA with comments and markup	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH003046	MSFOIA_WH003046	0.7.72.102068			Email	RE: NOPA conclusion	1/14/2011	Melissa Hilty	William McCarthy	Discussion among agency attorneys regarding legal advice to be provided with respect to draft NOPA circulated for comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003047	MSFOIA_WH003048	0.7.72.102166			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/29/2010	Joy Yen	Douglas Odell, Paul Weibel, William McCarthy, Cheryl Potop-Jackson, Alton White, Charles Davis	Discussion among examiners and agency attorneys regarding decisions involved in drafting of expert's report	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003049	MSFOIA_WH003050	0.7.72.101787			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/29/2010	William McCarthy	Melissa Coe	Discussion among examiners and agency attorneys regarding decisions to be made with respect to certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003051	MSFOIA_WH003061	0.7.72.101842			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/5/2010	William McCarthy	Not indicated on document	Summary of discussion between Douglas Odell & William McCarthy regarding development of legal advice regarding draft expert services contractor's report.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003062	MSFOIA_WH003062	0.7.72.101882			Email	PWS	5/18/2010	William McCarthy	Paul Weibel, Charles Davis	Agency attorney's legal advice regarding the drafting of a contract for expert services.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003065	MSFOIA_WH003069	0.7.72.22940			Handwritten Notes	None provided on document	9/1/2010	Douglas Odell	Not indicated on document	Handwritten interview notes recorded by examiner during interview with Microsoft employee	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH003070	MSFOIA_WH003079	0.7.72.23098			Meeting Agenda	Audit Status Meeting	6/17/2008	not indicated on document	Not indicated on document	Examiners' notes regarding issues and decisions discussed during a meeting about the exam	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003080	MSFOIA_WH003084	0.7.72.23055			Handwritten notes	None provided on document	8/5/2008	Fred Rapaport	Not indicated on document	Agency employee's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003085	MSFOIA_WH003085	0.7.72.23067			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/19/2008	Fred Rapaport	Not indicated on document	Discussion among examiners regarding decisions involved in analyzing information provided in response to IDRs	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003086	MSFOIA_WH003086	0.7.72.23109			Memo	MID-CYCLE AUDIT ANALYSIS	8/25/2008	Fred Rapaport	Not indicated on document	Description of decisions and issues involved in the examination, assignments of employees to certain issues, and timelines for planned completion.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003087	MSFOIA_WH003087	0.7.72.23069			Handwritten teleconference notes	None provided on document	9/4/2008	Fred Rapaport	Not indicated on document	Agency employee's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003088	MSFOIA_WH003092	0.7.72.23117			Handwritten meeting notes	None provided on document	9/18/2008	Fred Rapaport	Not indicated on document	Agency employee's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003094	MSFOIA_WH003094	0.7.72.23088			Table with handwritten notes	None provided on document	10/1/2008	Fred Rapaport	Not indicated on document	Agency employee's handwritten notes on a table analyzing data being used to reach decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003095	MSFOIA_WH003098	0.7.72.23053			Draft Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/2/2008	Ceteris	Paul Weibel	Discussion draft of a memo from expert services contractor regarding information to be collected for purposes of analyzing issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003099	MSFOIA_WH003101	0.7.72.23133			Handwritten notes	None provided on document	10/2/2008	Fred Rapaport	Not indicated on document	Agency employee's handwritten notes describing decisions and issues discussed during conference call with exam team, including contractor, about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH003102	MSFOIA_WH003102	0.7.72.23099			Handwritten Notes	None provided on document	10/7/2008	Fred Rapaport	Not indicated on document	Agency employee's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003103	MSFOIA_WH003110	0.7.72.23138			Handwritten Notes	None provided on document	10/16/2008	Fred Rapaport	Not indicated on document	Agency employee's handwritten notes describing decisions and issues discussed during conference call about the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003111	MSFOIA_WH003111	0.7.72.23137			Workpaper	None provided on document	10/30/2008	Fred Rapaport	Not indicated on document	Table created by exam team to analyze data for purposes of facilitating decisions regarding issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003112	MSFOIA_WH003112	0.7.72.23087			Memo	None provided on document	8/29/2008	Ceteris; Fred Rapaport (handwriting)	Paul Weibel	Memo describing information to be used to facilitate decisions regarding issues being examined, with handwritten notes of examiner reflecting preliminary thoughts and impressions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003113	MSFOIA_WH003116	0.7.72.23091			Workpaper with handwritten notes	None provided on document	3/28/2012	Fred Rapaport	Not indicated on document	Table created by exam team to analyze data for purposes of facilitating decisions regarding issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003117	MSFOIA_WH003158	0.7.72.23120			Draft Memo	Communication with IRS Counsel	Not Dated	not indicated on document	William McCarthy	Drafts of request for advice of agency attorney regarding issues being examined, with handwritten markup and comments of examiner reflecting preliminary thoughts and impressions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003159	MSFOIA_WH003160	0.7.72.23050			Draft Memo	None provided on document	Not Dated	not indicated on document	Not indicated on document	Drafts of request for advice of agency attorney regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003162	MSFOIA_WH003162	0.7.72.23104			Handwritten Notes	None provided on document	Not Dated	Fred Rapaport	Not indicated on document	Agency employee's handwritten notes describing decisions and issues involved in examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH003163	MSFOIA_WH003164	0.7.72.23196			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/7/2011	Michelle Korbas	Joy Yen; Jon Tamaki; Nancy Bronson; William McCarthy; Julie Fields; Laurel Robinson	Discussion among examiners and agency attorneys regarding legal advice to be provided with respect to draft NOPA circulated for comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003165	MSFOIA_WH003166	0.7.72.23219			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/7/2011	Joy Yen	Michelle Korbas; Jon Tamaki; Nancy Bronson	Discussion among examiners and agency attorneys regarding legal advice to be provided with respect to draft NOPA circulated for comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003167	MSFOIA_WH003174	0.7.72.23194			PowerPoint Presentation with handwritten annotations	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/5/2008	Jon Tamaki (handwriting)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Agency employee's handwritten notes describing decisions and issues involved in examination, written on a powerpoint presentation describing a transactiön being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003175	MSFOIA_WH003267	0.7.72.23147			Draft memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/24/2009	Ceteris	Not indicated on document	Discussion draft of report with preliminary analysis of issue being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003268	MSFOIA_WH003268	0.7.72.23218			Workpaper (Excel spreadsheet)	None provided on document	2/18/2010	Jon Tamaki	Maria Hwang	Tables prepared by exam team analyzing data to facilitate decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003269	MSFOIA_WH003276	0.7.72.23300			PowerPoint with handwritten annotations	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/5/2008	Jon Tamaki (handwriting)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Agency employee's handwritten notes describing decisions and issues involved in examination, written on a powerpoint presentation describing a transactiön being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003313	MSFOIA_WH003326	0.7.72.23241			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	1/8/2008	Not indicated on document	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003327	MSFOIA_WH003328	0.7.72.23337			Email	RE: M... 04-06 AUDIT case - Revised performance work statements -11-30-07	12/17/2007	Paul Weibel	Jon Tamaki; Alton White	Disussion among examiners regarding decisions involved in obtaining contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH003329	MSFOIA_WH003329	0.7.72.23329			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/8/2007	Jon Tamaki	Paul Weibel	Discussion among examiners regarding decisions involved in analyzing certain issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003330	MSFOIA_WH003330	0.7.72.23282			Email	RE: Recommendation Outside Assistance	10/19/2007	Paul Weibel	Jon Tamaki; JoAnn Cutler	Discussion among examiners regarding decisions involved in obtaining contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003331	MSFOIA_WH003331	0.7.72.23309			Email	RE: Recommendation Outside Assistance	10/18/2007	Jon Tamaki	Paul Weibel	Discussion among examiners regarding decisions involved in obtaining contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003332	MSFOIA_WH003333	0.7.72.23172			Email	Recommendation Outside Assistance	10/18/2007	Paul Weibel	Jon Tamaki	Discussion among examiners regarding decisions involved in obtaining contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003334	MSFOIA_WH003336	0.7.72.23192			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/18/2007	Paul Weibel	Jon Tamaki; JoAnn Cutler	Discussion among examiners and agency attorney regarding decisions involved in obtaining contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003337	MSFOIA_WH003347	0.7.72.23301			Email and attachment	Scope of Work	9/21/2007	Paul Weibel	Michael Aarstol; Joy Yen; William McCarthy; Alton White; JoAnn Cutler; Fred Rapaport; Cheryl Potop-Jackson; JoAnn Cutler; Jon Tamaki; Ahmad Shahshahani	Discussion among examiners and agency attorney regarding decisions involved in obtaining contract for expert services, and draft contract language circulated for consideration.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003348	MSFOIA_WH003348	0.7.72.23327			Memo	Summary of IE-2022 and IE 2023 Responses	9/5/2007	Fred Rapaport	Jon Tamaki	Discussion among examiners regarding decisions involved in analyzing information regarding issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003349	MSFOIA_WH003349	0.7.72.23193			Excel spreadsheet with handwritten annotations	None provided on document	9/18/2007	Paul Weibel (handwriting)	Not indicated on document	Tables prepared by exam team analyzing data to facilitate decisions regarding issues being examined, with handwritten comment communicating preliminary thoughts of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH003350	MSFOIA_WH003350	0.7.72.22912			Agreement (portion)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of a document provided to examiners by Microsoft, with markup and comments reflecting examiner's preliminary thoughts and analysis	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003351	MSFOIA_WH003351	0.7.72.22922			Agreement (portion)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of a document provided to examiners by Microsoft, with markup reflecting examiner's preliminary thoughts and analysis	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003352	MSFOIA_WH003352	0.7.72.22927			Agreement (portion)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of a document provided to examiners by Microsoft, with markup reflecting examiner's preliminary thoughts and analysis	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003353	MSFOIA_WH003353	0.7.72.22906			Agreement (portion)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of a document provided to examiners by Microsoft, with markup reflecting examiner's preliminary thoughts and analysis	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003354	MSFOIA_WH003354	0.7.72.22924			Agreement (portion)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of a document provided to examiners by Microsoft, with markup reflecting examiner's preliminary thoughts and analysis	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003355	MSFOIA_WH003355	0.7.72.22907			Agreement (portion)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of a document provided to examiners by Microsoft, with markup reflecting examiner's preliminary thoughts and analysis	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003356	MSFOIA_WH003356	0.7.72.22918			Agreement (portion)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of a document provided to examiners by Microsoft, with markup reflecting examiner's preliminary thoughts and analysis	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003357	MSFOIA_WH003357	0.7.72.22905			Agreement (portion)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of a document provided to examiners by Microsoft, with markup reflecting examiner's preliminary thoughts and analysis	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003358	MSFOIA_WH003358	0.7.72.22920			Agreement (portion)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of a document provided to examiners by Microsoft, with markup reflecting examiner's preliminary thoughts and analysis	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH003359	MSFOIA_WH003359	0.7.72.22898			Agreement (portion)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of a document provided to examiners by Microsoft, with markup reflecting examiner's preliminary thoughts and analysis	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003360	MSFOIA_WH003360	0.7.72.22900			Agreement (portion)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of a document provided to examiners by Microsoft, with markup reflecting examiner's preliminary thoughts and analysis	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003361	MSFOIA_WH003361	0.7.72.22915			Agreement (portion)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of a document provided to examiners by Microsoft, with markup reflecting examiner's preliminary thoughts and analysis	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003362	MSFOIA_WH003362	0.7.72.22910			Agreement (portion)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of a document provided to examiners by Microsoft, with markup reflecting examiner's preliminary thoughts and analysis	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003363	MSFOIA_WH003363	0.7.72.22926			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003364	MSFOIA_WH003364	0.7.72.22902			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003365	MSFOIA_WH003365	0.7.72.22921			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003366	MSFOIA_WH003366	0.7.72.22901			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003367	MSFOIA_WH003367	0.7.72.22917			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH003368	MSFOIA_WH003368	0.7.72.22916			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003369	MSFOIA_WH003369	0.7.72.22908			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003370	MSFOIA_WH003370	0.7.72.22903			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003371	MSFOIA_WH003371	0.7.72.22914			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003372	MSFOIA_WH003372	0.7.72.22909			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003373	MSFOIA_WH003373	0.7.72.22904			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003374	MSFOIA_WH003374	0.7.72.22911			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003375	MSFOIA_WH003375	0.7.72.22928			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003376	MSFOIA_WH003376	0.7.72.22923			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 001)	Full	MSFOIA_WH003377	MSFOIA_WH003377	0.7.72.22919			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003378	MSFOIA_WH003378	0.7.72.22913			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003379	MSFOIA_WH003379	0.7.72.22899			Letter	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/17/2007	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Letter provided to examiners by third party with information needed for exam, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 001)	Full	MSFOIA_WH003380	MSFOIA_WH003380	0.7.72.22925			Memo (draft)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/26/2007	not indicated on document	Not indicated on document	Portion of discussion draft of memo analyzing issues being examined, with handwritten markup reflecting examiner's preliminary thoughts and analysis.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003381	MSFOIA_WH003385	0.7.72.84198			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/24/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of an issue being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003386	MSFOIA_WH003391	0.7.72.84644			Email	RE: NOPA review (SUPPLEMENT)	1/14/2011	William McCarthy	Charles Davis, Paul Weibel, Cheryl Potop-Jackson, Melissa Hilty, Cathy Goodson	Discussion about draft Notice of Proposed Adjustment shared among agency examiners and attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003392	MSFOIA_WH003394	0.7.72.84212			Email	RE: NOPA (housekeeping items)	1/21/2011	Paul Weibel	William McCarthy	Discussion about draft Notice of Proposed Adjustment shared among agency examiners and attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH003395	MSFOIA_WH003396	0.7.72.84246			Email	RE: NOPA (housekeeping items)	1/20/2011	William McCarthy	Charles Davis, Cathy Goodson	Discussion about draft Notice of Proposed Adjustment shared among agency examiners and attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003397	MSFOIA_WH003400	0.7.72.84669			Email	RE: transfer price	12/3/2010	Paul Weibel	William McCarthy	Discussion about draft expert report being shared among agency examiners and attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003401	MSFOIA_WH003404	0.7.72.81674			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/18/2011	Paul Weibel	William McCarthy	Discussion about draft Notice of Proposed Adjustment and expert reports shared among agency examiners and attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003405	MSFOIA_WH003411	0.7.72.84336			Email	RE: NOPA review (SUPPLEMENT)	1/18/2011	P. Weibel	William McCarthy	Discussion about draft Notice of Proposed Adjustment and expert reports shared among agency examiners and attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003412	MSFOIA_WH003413	0.7.72.81755			Email	RE: 2006 Americas Adjustment	Not Dated	Ceteris	Paul Weibel	Discussion among examiner and expert services contractor regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003414	MSFOIA_WH003415	0.7.72.95027			Draft Letter	None provided on document	10/23/2008	not indicated on document	Microsoft Corporation	Partial draft of letter to Microsoft counsel, shared among examination team for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH003416	MSFOIA_WH003423	0.7.72.39396			Draft Rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/20/2011	Not indicated on document	Not indicated on document	Draft of rebuttal to Microsot protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment prior to being issued to Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003424	MSFOIA_WH003448	0.7.72.39331			Draft Rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/2/2011	Not indicated on document	Not indicated on document	Draft of rebuttal to Microsoft protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment prior to being issued to Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003449	MSFOIA_WH003473	0.7.72.39299			Draft Rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/2/2011	Not indicated on document	Not indicated on document	Draft of rebuttal to Microsoft protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment prior to being issued to Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003474	MSFOIA_WH003499	0.7.72.39540			Draft Rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/5/2011	Not indicated on document	Not indicated on document	Draft of rebuttal to Microsoft protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment prior to being issued to Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003500	MSFOIA_WH003516	0.7.72.39359			Draft Rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/5/2011	Not indicated on document	Not indicated on document	Draft of rebuttal to Microsoft protest, circulated among IRS examiners for consideration and comment prior to being issued to Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003517	MSFOIA_WH003541	0.7.72.39380			Draft Rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/2/2011	Not indicated on document	Not indicated on document	Draft of rebuttal to Microsoft protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment prior to being issued to Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH003542	MSFOIA_WH003742	0.7.72.39477			Protest	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/19/2011	Microsoft	IRS	Copy of Microsoft protest with mark-up indicating preliminary thoughts and analysis of examiner	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003743	MSFOIA_WH003778	0.7.72.39567			Draft memo	Response to Taxpayer's Protest to the Notice of Proposed Adjustment and the Accompanying Economist Report	8/26/2011	Joy Yen	Ellen Burkhart, Cheryl Potop-Jackson, Alton White, William McCarthy, Paul Weibel	Draft memo providing preliminary thoughts and analysis for response to Microsot protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003779	MSFOIA_WH003801	0.7.72.39354			Draft Rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/26/2011	Not indicated on document	Not indicated on document	Draft of rebuttal to Microsoft protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment prior to being issued to Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003802	MSFOIA_WH003839	0.7.72.39425			Draft Rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/28/2011	Douglas Odell	Not indicated on document	Draft of rebuttal to Microsoft protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment prior to being issued to Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003840	MSFOIA_WH003865	0.7.72.39272			Draft Rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/5/2011	Not indicated on document	Not indicated on document	Draft of rebuttal to Microsoft protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment prior to being issued to Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH003866	MSFOIA_WH004010	0.7.72.39497			Protest	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/28/2011	Not indicated on document	Not indicated on document	Copy of Microsoft protest with mark-up indicating preliminary thoughts and analysis of examiner	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004011	MSFOIA_WH004201	0.7.72.39341			Protest	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/3/2011	Not indicated on document	Not indicated on document	Copy of Microsoft protest with mark-up indicating preliminary thoughts and analysis of examiner	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004202	MSFOIA_WH004202	0.7.72.82746			Workpaper	None provided on document	8/24/2011	Douglas Odell	William McCarthy	Examiner's workpaper communicating analysis of an issue being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004203	MSFOIA_WH004232	0.7.72.39578			Draft Rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/12/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004233	MSFOIA_WH004261	0.7.72.39458			Draft Rebuttal	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/1/2001	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004262	MSFOIA_WH004263	0.7.72.82418			Workpaper	None provided on document	10/14/2011	Not indicated on document	Not indicated on document	Document created to communicate analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004264	MSFOIA_WH004271	0.7.72.84354			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/24/2011	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004272	MSFOIA_WH004272	0.7.72.22290			Email	RE: Microsoft Case - Facts	2/22/2010	Laurel Robinson	Christopher Bello; cc: William McCarthy; Musher Steven A; Leonard Barbara M	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004273	MSFOIA_WH004273	0.7.72.22291			Email	Fw: Microsoft Case - Facts	2/22/2010	William McCarthy	Christopher Bello; cc: Silver Meryl; Ricca Bettie N	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004274	MSFOIA_WH004275	0.7.72.22292			Email	Re: Microsoft Case - Facts	2/22/2010	C Bello	Steven Musher; cc: M. Silver; B. Ricca; Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004276	MSFOIA_WH004276	0.7.72.22293			Email	FW: Microsoft Case - Facts	2/23/2010	Christopher Bello	Laurel Robinson cc: William McCarthy; Barbara Leonard; Steven Musher; Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004277	MSFOIA_WH004278	0.7.72.22294			Email	RE: Microsoft Case - Facts	2/23/2010	Laurel Robinson	Christopher Bello cc: William McCarthy; Leonard Barbara M; Musher Steven A	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004280	MSFOIA_WH004281	0.7.72.22310			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/11/2011	William McCarthy	C Bello; Joseph Tobin; cc: Lloyd Silberzweig; Michelle Korbas; Cathy Goodson	Internal communication among IRS examiners and agency attorneys regarding Microsoft protest document and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004282	MSFOIA_WH004415	0.7.72.22310.1			Protest	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Microsoft Corporation	Not indicated on document	Copy of taxpayer protest document, shared with agency attorneys to solicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004418	MSFOIA_WH004551	0.7.72.22314.1			Protest	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Microsoft Corporation	Not indicated on document	Copy of taxpayer protest document, shared with agency attorneys to solicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004552	MSFOIA_WH004552	0.7.72.22313			Email	M* Case; discussion with Exam today on our call with Steve -- question for you	7/12/2011	Joseph Tobin	Christopher Bello; Anne Shelburne	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004553	MSFOIA_WH004553	0.7.72.22316			Email	FW: M* Case; discussion with Exam today on our call with Steve -- question for you	7/13/2011	Paul Weibel	Joseph Tobin; Anne Shelburne	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004554	MSFOIA_WH004556	0.7.72.22317			Email	RE: M* Case; discussion with Exam today on our call with Steve -- question for you	7/13/2011	Joseph Tobin	Christopher Bello; Anne Shelburne	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004557	MSFOIA_WH004559	0.7.72.22318			Email	RE: M* Case; discussion with Exam today on our call with Steve -- question for you	7/13/2011	Joseph Tobin	Christopher Bello; Anne Shelburne	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004560	MSFOIA_WH004562	0.7.72.22319			Email	RE: M* Case; discussion with Exam today on our call with Steve -- question for you	7/13/2011	Joseph Tobin	Christopher Bello; Anne Shelburne	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004566	MSFOIA_WH004567	0.7.72.22342			Email	RE: APAC Buy-In Rebuttal (Microsoft) deadline for Br6 comments	9/22/2011	Joseph Tobin	William McCarthy; cc: Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding Microsoft protest document, drafting of rebuttal, and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004584	MSFOIA_WH004584	0.7.72.22775			Email	FW: FW: M Case briefing	9/9/2011	Laurel Robinson	Maria Hwang, Marty Walker, Cathy Goodson, Thomas Vidano	Internal agency communication with comments concerning issues being examined, including communication with government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004585	MSFOIA_WH004585	0.7.72.22775.1			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/9/2011	Not indicated on document	Not indicated on document	Meeting reminder communicating topic of discussion among examiners and agency attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004586	MSFOIA_WH004586	0.7.72.22776			Email	RE: FW: M Case briefing	9/9/2011	Laurel Robinson	Cathy Goodson; cc: Patricia Chaback	Internal agency communication with comments concerning issues being examined, including communication with government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004587	MSFOIA_WH004587	0.7.72.22777			Email	Microsoft Briefing Paper: Briefing on 9-16-2011 @ 11:00 a.m.	9/9/2011	Cathy Goodson	Patricia Chaback; Maria Hwang; Marty Walker; Nancy Bronson; Alton White; Cheryl Potop-Jackson; Paul Weibel; cc: Laurel Robinson; William McCarthy	Internal agency communication with comments concerning issues being examined, including communication with government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004588	MSFOIA_WH004595	0.7.72.22777.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/24/2011	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004596	MSFOIA_WH004597	0.7.72.22778			Email	Sam Maruca briefing	9/16/2011	Maria Hwang	Patricia Chaback;cc: Laurel Robinson, Marty Walker, Carol Poindexter	Internal agency communication with comments concerning issues being examined, including communication with government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004598	MSFOIA_WH004599	0.7.72.22779			Email	RE: Sam Maruca briefing	9/18/2011	Patricia Chaback	Maria Hwang; cc: Laurel Robinson, Marty Walker, Carol Poindexter, Gloria Sullivan, P. Carter	Internal agency communication with comments concerning issues being examined, including communication with government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004600	MSFOIA_WH004602	0.7.72.22780			Email	RE: Sam Maruca briefing	9/19/2011	Maria Hwang	Patricia Chaback; cc: Laurel Robinson, Marty Walker, Carol Poindexter, Gloria Sullivan, P. Carter	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004603	MSFOIA_WH004603	0.7.72.22781			Email	FW: Microsoft Briefing Paper: Briefing on 9-16-2011 @ 11:00 a.m.	9/19/2011	Maria Hwang	Patricia Chaback; cc: Carol Poindexter; Laurel Robinson; Marty Walker; Gloria Sullivan	Internal agency communication with comments concerning issues being examined, including communication with government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004604	MSFOIA_WH004611	0.7.72.22781.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/24/2011	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004612	MSFOIA_WH004614	0.7.72.22782			Email	FW: Sam Maruca briefing	9/19/2011	Maria Hwang	Patricia Chaback; cc: Laurel Robinson, Carol Poindexter, Gloria Sullivan, Marty Walker	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004615	MSFOIA_WH004618	0.7.72.22783			Email	RE: Sam Maruca briefing	9/19/2011	Patricia Chaback	Maria Hwang; cc: Laurel Robinson, Carol Poindexter, Gloria Sullivan, Marty Walker	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004619	MSFOIA_WH004623	0.7.72.22784			Email	RE: Sam Maruca briefing	9/19/2011	Maria Hwang	Patricia Chaback; cc: Laurel Robinson, Carol Poindexter, Gloria Sullivan, Marty Walker	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004626	MSFOIA_WH004628	0.7.72.22787			Email	Fw: Microsoft	9/21/2011	Laurel Robinson	Patricia Chaback	Internal agency communication with comments concerning issuance of IDR, including communication with government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004630	MSFOIA_WH004630	0.7.72.22788			Email	RE: M and International	9/21/2011	Maria Hwang	Marty Walker, Patricia Chaback, Carol Poindexter	Discussion of preliminary thoughts about decisions to be made regarding the management, scope, and direction of the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004631	MSFOIA_WH004632	0.7.72.22789			Email	RE: M and International	9/21/2011	P. Chabck	Maria Hwang, Marty Walker, Carol Poindexter	Discussion of preliminary thoughts about decisions to be made regarding the management, scope, and direction of the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004633	MSFOIA_WH004634	0.7.72.22790			Email	FW: M and International	9/21/2011	Paul Weibel	Laurel Robinson; cc: Gloria Sullivan	Discussion of preliminary thoughts about decisions to be made regarding the management, scope, and direction of the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004635	MSFOIA_WH004638	0.7.72.22791			Email	FW: Draft IDR language	9/21/2011	Maria Hwang	Carol Poindexter; cc: Patricia Chaback, Gloria Sullivan, Laurel Robinson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and drafting of Individual Document Request.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004640	MSFOIA_WH004640	0.7.72.22792			Email	FW: Draft IDR - 1	9/21/2011	Maria Hwang	Carol Poindexter; cc: Patricia Chaback, Gloria Sullivan, Laurel Robinson	Internal agency communication with comments concerning issues being examined and a draft of an IDR, including communication with government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004641	MSFOIA_WH004655	0.7.72.22792.1			Form	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Copy of a certain document supplied by Microsoft that was provided to agency attorneys to solicit legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004656	MSFOIA_WH004657	0.7.72.22792.2			Draft IDR	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not dated	Not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004658	MSFOIA_WH004659	0.7.72.22793			Email	RE: M and International - 1	9/21/2011	Maria Hwang	Patricia Chaback; Marty Walker; Carol Poindexter	Internal communication among IRS examiners and agency attorneys regarding issues being examined, and drafting and issuance of Individual Document Request.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004675	MSFOIA_WH004675	0.7.72.22800			Email	FW: Draft IDR	9/22/2011	Maria Hwang	Carol Poindexter; cc: Patricia Chaback; Gloria Sullivan; Laurel Robinson	Internal communication among IRS examiners and agency attorneys regarding issues being examined, and drafting and issuance of Individual Document Request.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004676	MSFOIA_WH004690	0.7.72.22800.1			Form	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Copy of a certain document supplied by Microsoft that was provided to agency attorneys to solicit legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004691	MSFOIA_WH004692	0.7.72.22800.2			Draft IDR	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004693	MSFOIA_WH004696	0.7.72.22801			Email	FW: Draft IDR language 1	9/22/2011	Maria Hwang	Carol Poindexter; cc: Patricia Chaback; Gloria Sullivan; Laurel Robinson	Internal communication among IRS examiners and agency attorneys regarding issues being examined, and drafting and issuance of Individual Document Request.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004710	MSFOIA_WH004711	0.7.72.23031			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/8/2008	Patricia Chaback	Maria Hwang; cc: Barbara Leonard	Internal agency communication with comments concerning issues being examined, including communication with government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004737	MSFOIA_WH004737	0.7.72.23026			Email	CIC ECD extension	5/23/2011	Laurel Robinson	Patricia Chaback; Maria Hwang; Cathy Goodson; Ewan Purkiss	Internal agency communication with comments concerning issues being examined, including communication with government attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004743	MSFOIA_WH004745	0.7.72.125862.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH004746	MSFOIA_WH004747	0.7.72.125194			Email	RE:	9/27/2011	Michael Danilack	Samuel Maruca	Internal agency communication with preliminary comments concerning issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004748	MSFOIA_WH004749	0.7.72.23426			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/21/2010	Martin Walker	Patricia Chaback; Maria Hwang	Communicating preliminary thoughts about decisions to be made regarding assignment of examiners to work on the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C) (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Employee's privacy interest in details about work assignment is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004750	MSFOIA_WH004750	0.7.72.23457			Handwritten notes	None provided on document	12/16/2010	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004751	MSFOIA_WH004753	0.7.72.23473			Notes	None provided on document	211/01/05	Charles Davis	Not indicated on document	Meeting notes communicating preliminary thoughts about decisions to be made regarding issues being examined and/or how to conduct the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004754	MSFOIA_WH004760	0.7.72.23641			Fax cover sheet and workpapers	None provided on document	11/29/2010	Paul Weibel	Charles Davis	Examiner's workpaper communicating analysis of an issue being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004761	MSFOIA_WH004761	0.7.72.23422			Handwritten notes	Re: 6/21/2010 Meeting w/MSFT Bill Sample & Mike Bernard	6/21/2010	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004762	MSFOIA_WH004762	0.7.72.23622			Handwritten notes	None provided on document	2/15/2010	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004763	MSFOIA_WH004763	0.7.72.23593			Draft memo	Counsel Advice/Response that has been requested	2/9/2010	Cheryl Potop-Jackson	Marty Walker; Charles Davis	Draft of internal communication describing legal advice requested from agency attorneys to assist with decisions to be made in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004764	MSFOIA_WH004764	0.7.72.23502			Handwritten notes	None provided on document	2/3/2010	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004766	MSFOIA_WH004771	0.7.72.23632			Handwritten notes	None provided on document	11/3/2009	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004772	MSFOIA_WH004773	0.7.72.23409			Handwritten notes	None provided on document	11/3/2009	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004774	MSFOIA_WH004776	0.7.72.23392			Handwritten notes	None provided on document	9/15/2009	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004777	MSFOIA_WH004778	0.7.72.23563			Handwritten notes	None provided on document	9/15/2009	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004779	MSFOIA_WH004783	0.7.72.23423			Agenda with handwritten notes, workpapers, and email	Agenda - Meeting with DFO	9/17/2009	Charles Davis; Marty Walker	Not indicated on document	Copy of meeting agenda communicating preliminary details about issues to be examined, with handwritten notes reflecting preliminary thoughts of agency employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004784	MSFOIA_WH004784	0.7.72.23492			Handwritten notes	None provided on document	8/24/2009	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004785	MSFOIA_WH004785	0.7.72.23517			Handwritten notes	None provided on document	1/8/2009	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004786	MSFOIA_WH004787	0.7.72.23437			Draft memo with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/3/2008	Ceteris; Charles Davis (notes)	Not indicated on document	Discussion draft of a memo from expert services contractor with notes reflecting examiner's preliminary thoughts and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004788	MSFOIA_WH004789	0.7.72.23373			Draft Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/4/2008	Ceteris	Not indicated on document	Preliminary discussion about proposed interviews to elicit information to inform analysis and decisions related to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004795	MSFOIA_WH004795	0.7.72.23535			Handwritten notes	None provided on document	4/1/2008	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004799	MSFOIA_WH004801	0.7.72.23561			Workpaper	Audit Plan Summary Risk Assessment - ALL issues	11/27/2007	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of an issue being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004802	MSFOIA_WH004804	0.7.72.23432			Notes	Audit Status Meeting	5/12/2008	Cheryl Potop-Jackson	Not indicated on document	Meeting notes communicating preliminary thoughts about decisions to be made regarding issues being examined and/or how to conduct the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004805	MSFOIA_WH004807	0.7.72.23608			Notes	Audit Status Meeting	10/16/2007	Charles Davis	Not indicated on document	Meeting notes communicating preliminary thoughts about decisions to be made regarding issues being examined and/or how to conduct the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004810	MSFOIA_WH004817	0.7.72.23548			Handwritten notes; draft memo	None provided on document	7/21/2009	Charles Davis	Not indicated on document	Discussion draft of a memo from expert services contractor with notes reflecting examiner's preliminary thoughts and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004818	MSFOIA_WH004818	0.7.72.23553			Workpaper with handwritten notes	None provided on document	7/21/2009	Charles Davis	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004819	MSFOIA_WH004819	0.7.72.23584			Handwritten notes	None provided on document	4/15/2009	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004820	MSFOIA_WH004820	0.7.72.23464			Workpaper	Updated Audit Analysis	4/15/2009	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004821	MSFOIA_WH004821	0.7.72.23435			Workpaper	Updated Audit Analysis	2/27/2009	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004822	MSFOIA_WH004823	0.7.72.23449			Handwritten notes	None provided on document	8/7/2008	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004824	MSFOIA_WH004824	0.7.72.23574			Form with handwritten notes	None provided on document	Not Dated	Not indicated on document	Not indicated on document	Copy of procurement document communicating preliminary details about exam planning, with handwritten notes reflecting preliminary thoughts of agency employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004825	MSFOIA_WH004826	0.7.72.23620			Workpaper	Examiner's Risk Analysis Worksheet	Not Dated	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004827	MSFOIA_WH004829	0.7.72.23370			Notes	Audit Status Meeting	5/12/2008	Cheryl Potop-Jackson	Not indicated on document	Meeting notes communicating preliminary thoughts about decisions to be made regarding issues being examined and/or how to conduct the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004830	MSFOIA_WH004830	0.7.72.23382			Handwritten notes	"Status Meeting"	5/18/2008	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004831	MSFOIA_WH004834	0.7.72.23485			Handwritten notes	None provided on document	3/5/2008	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004835	MSFOIA_WH004837	0.7.72.23489			Handwritten notes	None provided on document	10/16/2007	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004838	MSFOIA_WH004839	0.7.72.23420			Memo	Request to Change ECD for Microsoft Corp. & Subs. 200406-200606 from 6/30/10 to 6/30/11	5/26/2010	Charles Davis	Maria Hwang, Martin Walker	Memorandum communicating examination team's preliminary thoughts and impressions regarding the timeline, plan, and resource limitations for the exam, to assist with decisions regarding how to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004840	MSFOIA_WH004843	0.7.72.23547			Memo	Request to Change ECD for Microsoft Corp. & Subs. 200406-200606 from 10/30/09 to 6/30/10	6/30/2009	Charles Davis	Maria Hwang, Martin Walker	Memorandum communicating examination team's preliminary thoughts and impressions regarding the timeline, plan, and resource limitations for the exam, to assist with decisions regarding how to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004844	MSFOIA_WH004847	0.7.72.23537			Draft memo with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/2/2008	Ceteris; Charles Davis(notes)	Paul Weibel	Discussion draft of a memo from expert services contractor with notes reflecting examiner's preliminary thoughts and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004848	MSFOIA_WH004850	0.7.72.23543			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/2/2008	Ceteris	Paul Weibel	Discussion draft of a document communicating preliminary thoughts and analysis intended to aid in decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004851	MSFOIA_WH004851	0.7.72.23532			Workpaper	Ceteris Invoices	10/14/2009	Charles Davis	Not indicated on document	Workpaper communicating analysis of agency resources involved in Microsoft examination efforts, to assist decisions regarding how to conduct.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004852	MSFOIA_WH004852	0.7.72.23600			Workpaper	None provided on document	1/12/2009	Not indicated on document	Not indicated on document	Workpaper communicating analysis of agency resources involved in Microsoft examination efforts, to assist decisions regarding how to conduct.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004855	MSFOIA_WH004856	0.7.72.23407			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/17/2008	Julie izumoto	Paul Weibel, cc: Cheryl Potop-Jackson; Charles Davis; JoAnn Cutler	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004857	MSFOIA_WH004859	0.7.72.23560			Spreadsheet	None provided on document	7/19/2010	Ceteris	Not indicated on document	Preliminary workplan provided by expert services contractor to examiners to assist with decisions being made regarding the use of contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004860	MSFOIA_WH004861	0.7.72.23618			Spreadsheet with handwritten notes	None provided on document	5/26/2010	Ceteris	Not indicated on document	Preliminary workplan provided by expert services contractor to examiners to assist with decisions being made regarding the use of contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004862	MSFOIA_WH004878	0.7.72.23470			Draft memo	Performance Work Statement (PWS) Expert Service Requirement	5/26/2010	Not indicated on document	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004929	MSFOIA_WH004935	0.7.72.23516			Typed and handwritten notes	Potential Interview Questions for Outside 482 Experts	4/10/2008	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004936	MSFOIA_WH004941	0.7.72.23461			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(4), (b)(5), and (b)(7)(A) exemptions]	3/28/2008	[Withheld - disclosure would thwart (b)(3), (b)(4), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel	Responses from outside expert being considered for possible contract to examiners' questions. This contractor was not ultimately selected.	(b)(3)/6103(e)(7); (b)(4) (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Preliminary information offered by prospective contractor who was not ultimately selected for hire constitutes commercial and financial information expected to be kept confidential, disclosure of which could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004942	MSFOIA_WH004944	0.7.72.23636			Email	RE: FW: Expert Services - Cost Sharing Buy-in Valuations	2/12/2008	[Withheld - disclosure would thwart (b)(3), (b)(4), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel, JoAnn Cutler	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(e)(7); (b)(4) (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Preliminary information offered by prospective contractor who was not ultimately selected for hire constitutes commercial and financial information expected to be kept confidential, disclosure of which could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH004945	MSFOIA_WH004950	0.7.72.23434			Document, handwritten notes	Potential Interview Questions for Outside 482 Experts	4/9/2008	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004951	MSFOIA_WH004979	0.7.72.23474			Letter, resume, PowerPoint presentation	None provided on document	2/25/2008	Ceteris	Charles Davis	Ceteris response to Service questions and other information to assist with decision regarding selection of expert services contractor to assist with exam	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004980	MSFOIA_WH004988	0.7.72.23419			Document, handwritten notes,	Potential Interview Questions for Outside 482 Experts	4/9/2008	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH004989	MSFOIA_WH005004	0.7.72.23558			Letter	[Withheld - disclosure would thwart (b)(3), (b)(4), (b)(5), and (b)(7)(A) exemptions]	3/7/2008	[Withheld - disclosure would thwart (b)(3), (b)(4), (b)(5), and (b)(7)(A) exemptions]	Charles Davis; Paul Weibel	Communication from prospective expert services contractor who was not selected for hire, reflecting confidential aspects of contractor's business activity as well as preliminary thoughts about how to analyze certain issue to be examined.	(b)(3)/6103(e)(7); (b)(4) (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Preliminary information offered by prospective contractor who was not ultimately selected for hire constitutes commercial and financial information expected to be kept confidential, disclosure of which could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005005	MSFOIA_WH005012	0.7.72.23466			Document, handwritten notes, email,	Potential Interview Questions for Outside 482 Experts	4/10/2008	Charles Davis, Paul Weibel	Michael Aarstol; Joy Yen; Ahmad Shahshahani; Alton White; Fred Rapaport; Julie Izumoto; JoAnn Cutler; C.Davis; Cheryl Potop-Jackson; William McCarthy	Draft of interview questions and notes for outside expert who was not ultimately retained, shared among exam team for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005013	MSFOIA_WH005022	0.7.72.23475			Letter	None provided on document	3/5/2008	[Withheld - disclosure would thwart (b)(3), (b)(4), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel; Charles Davis	Communication from prospective expert services contractor who was not selected for hire, reflecting confidential aspects of contractor's business activity as well as preliminary thoughts about how to analyze certain issue to be examined.	(b)(3)/6103(e)(7); (b)(4) (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Preliminary information offered by prospective contractor who was not ultimately selected for hire constitutes commercial and financial information expected to be kept confidential, disclosure of which could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

Production Date/Name	WIF or WIP	First (or Only) Page of Redacted Item(s)	Last Page of Redacted Item(s)	Document ID	Alternate First Page	Alternate Last Page	Document Type	Subject/Title	Date	From	To	Description of Redacted Information	Exemptions	Bases for Exemptions
2014-06 (WH Batch 002)	Full	MSFOIA_WH005023	MSFOIA_WH005025	0.7.72.23519			Handwritten notes, workpapers	None provided on document	1/25/2010	Charles Davis,	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005026	MSFOIA_WH005027	0.7.72.23395			Workpaper	None provided on document	5/7/2008	Fred Rapaport	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005028	MSFOIA_WH005030	0.7.72.23482			Handwritten notes	None provided on document	1/25/2010	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005031	MSFOIA_WH005031	0.7.72.23541			Draft with handwritten notes	None provided on document	9/24/2009	Charles Davis(notes)	Not indicated on document	Discussion draft of a memo from expert services contractor with notes reflecting examiner's preliminary thoughts and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005032	MSFOIA_WH005032	0.7.72.23587			Draft	None provided on document	9/24/2009	Not indicated on document	Not indicated on document	Excerpt of Draft Ceteris Americas Report	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005033	MSFOIA_WH005036	0.7.72.23447			Email & attached workpapers	Files	3/5/2010	Paul Weibel	Charles Davis, Alton White	Discussion of preliminary thoughts about decisions to be made regarding the management, scope, and direction of the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005037	MSFOIA_WH005039	0.7.72.23468			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/15/2009	William McCarthy	Charles Davis, Paul Weibel	Internal Chief Counsel memorandum relating legal analysis regarding issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005040	MSFOIA_WH005040	0.7.72.23404			Notes	Questions/Concerns for Ceteris - Meeting June 10, 2009	6/10/2009	Charles Davis	Not indicated on document	Notes communicating examiner's preliminary thoughts about exam issues and decisions to be discussed during an internal meeting involving expert services contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005041	MSFOIA_WH005041	0.7.72.23431			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Discussion draft of a report from expert services contractor with notes reflecting examiner's preliminary thoughts and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005042	MSFOIA_WH005042	0.7.72.23521			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005043	MSFOIA_WH005043	0.7.72.23490			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005044	MSFOIA_WH005044	0.7.72.23396			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005045	MSFOIA_WH005045	0.7.72.23403			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005046	MSFOIA_WH005046	0.7.72.23425			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005047	MSFOIA_WH005047	0.7.72.23614			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005048	MSFOIA_WH005048	0.7.72.23455			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005049	MSFOIA_WH005049	0.7.72.23564			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005050	MSFOIA_WH005050	0.7.72.23580			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005051	MSFOIA_WH005051	0.7.72.23399			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005052	MSFOIA_WH005052	0.7.72.23443			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005053	MSFOIA_WH005053	0.7.72.23623			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005054	MSFOIA_WH005054	0.7.72.23424			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005055	MSFOIA_WH005055	0.7.72.23463			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005056	MSFOIA_WH005056	0.7.72.23410			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005057	MSFOIA_WH005057	0.7.72.23454			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005058	MSFOIA_WH005058	0.7.72.23389			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005059	MSFOIA_WH005059	0.7.72.23368			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005060	MSFOIA_WH005060	0.7.72.23436			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005061	MSFOIA_WH005061	0.7.72.23371			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005062	MSFOIA_WH005062	0.7.72.23400			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005063	MSFOIA_WH005064	0.7.72.23631			Handwritten notes	None provided on document	6/9/2009	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005065	MSFOIA_WH005066	0.7.72.23639			Handwritten notes	None provided on document	6/10/2009	Charles Davis	Not indicated on document	Description of issues discussed during telephone conference with Exam, Counsel and Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005067	MSFOIA_WH005067	0.7.72.23554			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005068	MSFOIA_WH005068	0.7.72.23606			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005069	MSFOIA_WH005069	0.7.72.23616			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005070	MSFOIA_WH005070	0.7.72.23446			Handwritten notes	None provided on document	5/29/2009	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005071	MSFOIA_WH005071	0.7.72.23383			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005072	MSFOIA_WH005072	0.7.72.23527			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005073	MSFOIA_WH005073	0.7.72.23411			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005074	MSFOIA_WH005074	0.7.72.23524			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005075	MSFOIA_WH005075	0.7.72.23603			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005076	MSFOIA_WH005076	0.7.72.23575			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005077	MSFOIA_WH005077	0.7.72.23565			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005078	MSFOIA_WH005078	0.7.72.23511			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005079	MSFOIA_WH005079	0.7.72.23412			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005080	MSFOIA_WH005080	0.7.72.23610			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005081	MSFOIA_WH005081	0.7.72.23598			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005082	MSFOIA_WH005082	0.7.72.23472			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005083	MSFOIA_WH005083	0.7.72.23401			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005084	MSFOIA_WH005084	0.7.72.23451			Draft report with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Ceteris; Charles Davis(notes)	Not indicated on document	Excerpt from discussion draft of expert services contractor's report with handwritten notes reflecting preliminary thoughts and impressions of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005085	MSFOIA_WH005088	0.7.72.23550			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/15/2009	William McCarthy	Charles Davis; Paul Weibel	Internal Chief Counsel memorandum relating legal analysis regarding issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005089	MSFOIA_WH005089	0.7.72.23514			Handwritten notes	None provided on document	7/27/2009	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005090	MSFOIA_WH005091	0.7.72.23478			Handwritten notes	None provided on document	7/14/2009	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005092	MSFOIA_WH005092	0.7.72.23599			Workpaper	Summary of MAIL Income and Expenses	10/30/2008	Fred Rapaport	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005093	MSFOIA_WH005095	0.7.72.23604			Handwritten notes	None provided on document	7/13/2009	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005096	MSFOIA_WH005097	0.7.72.23467			Handwritten notes	None provided on document	7/10/2009	Charles Davis	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005098	MSFOIA_WH005106	0.7.72.23576			Draft PowerPoint	Post Draft Report Briefing	6/30/2009	Ceteris	Not indicated on document	Discussion draft of a presentation slide deck addressing details of expert services contractor's analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005107	MSFOIA_WH005108	0.7.72.196755			Email	FW: Microsoft Case - Facts	10/27/2010	Goodson Cathy A	Goodson Cathy A	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005109	MSFOIA_WH005113	0.7.72.197637			Email	RE: NOPA review (SUPPLEMENT)	1/14/2011	William McCarthy	Cathy Goodson	Discussion among examiners and agency attorneys regarding decisions involved in drafting a NOPA during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005119	MSFOIA_WH005119	0.7.72.198898			Email	RE: Microsoft Buy-In issue	1/16/2011	Laurel Robinson	Cathy Goodson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005126	MSFOIA_WH005130	0.7.72.196436			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/2/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005131	MSFOIA_WH005136	0.7.72.194714			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/2/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005137	MSFOIA_WH005141	0.7.72.196332			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/2/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005142	MSFOIA_WH005146	0.7.72.199194			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/2/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005147	MSFOIA_WH005151	0.7.72.199091			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/3/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005153	MSFOIA_WH005157	0.7.72.197794.1			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/3/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005158	MSFOIA_WH005162	0.7.72.197666			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/3/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005163	MSFOIA_WH005167	0.7.72.199007			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/3/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005169	MSFOIA_WH005173	0.7.72.196168.1			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/4/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005174	MSFOIA_WH005178	0.7.72.198135			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/4/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005179	MSFOIA_WH005183	0.7.72.195218			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/4/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005184	MSFOIA_WH005188	0.7.72.198915			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/4/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005189	MSFOIA_WH005193	0.7.72.197740			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/4/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005194	MSFOIA_WH005198	0.7.72.196614			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/4/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005200	MSFOIA_WH005204	0.7.72.199223.1			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/3/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005205	MSFOIA_WH005209	0.7.72.196768			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/4/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005210	MSFOIA_WH005214	0.7.72.196010			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/4/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005215	MSFOIA_WH005219	0.7.72.199071			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/4/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005221	MSFOIA_WH005226	0.7.72.198071.1			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/5/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005227	MSFOIA_WH005232	0.7.72.196735			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/5/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005233	MSFOIA_WH005239	0.7.72.194492			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/6/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005240	MSFOIA_WH005245	0.7.72.194740			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/6/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005246	MSFOIA_WH005252	0.7.72.197483			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/6/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005253	MSFOIA_WH005259	0.7.72.195318			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/6/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005260	MSFOIA_WH005266	0.7.72.195336			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/6/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005267	MSFOIA_WH005273	0.7.72.196039			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/6/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005274	MSFOIA_WH005280	0.7.72.199043			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/6/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005281	MSFOIA_WH005286	0.7.72.197806			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/5/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005287	MSFOIA_WH005292	0.7.72.196411			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/5/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005294	MSFOIA_WH005313	0.7.72.197473.1			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	William McCarthy	Kenneth Christman, Christopher Bello	Memo requesting legal advice from agency attorneys regarding decisions involved in examining certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005314	MSFOIA_WH005319	0.7.72.197473.2			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/5/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005320	MSFOIA_WH005327	0.7.72.196580			Draft memo	Microsoft - Transfer Pricing Briefing	8/24/2011	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005329	MSFOIA_WH005336	0.7.72.194606.1			Draft memo	Microsoft - Transfer Pricing Briefing	8/24/2011	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005338	MSFOIA_WH005345	0.7.72.196312.1			Draft memo	Microsoft - Transfer Pricing Briefing	8/24/2011	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005346	MSFOIA_WH005374	0.7.72.195322			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: BUY-IN (APAC Issue No. 1)	9/1/2011	LB&I Examination Team & Counsel	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005375	MSFOIA_WH005403	0.7.72.197482			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: BUY-IN (APAC Issue No. 1)	9/2/2011	LB&I Examination Team & Counsel	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005404	MSFOIA_WH005409	0.7.72.198100			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/5/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005410	MSFOIA_WH005438	0.7.72.196712			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: BUY-IN (APAC Issue No. 1)	9/2/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005439	MSFOIA_WH005468	0.7.72.196179			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: BUY-IN (APAC Issue No. 1)	9/1/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005472	MSFOIA_WH005501	0.7.72.196020			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: BUY-IN (APAC Issue No. 1)	9/1/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005502	MSFOIA_WH005531	0.7.72.194950			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: BUY-IN (APAC Issue No. 1)	9/1/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005532	MSFOIA_WH005533	0.7.72.197732			Email	RE: Microsoft update: APAC buy-in rebuttal	9/8/2011	William McCarthy	Cathy Goodson	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005534	MSFOIA_WH005543	0.7.72.195001			Memo	Microsoft Corp. & Subsidiaries (FYE June 30, 2004 - June 30, 2006)	9/9/2011	Shawn Barrett	S. Baker, Cheryl Potop-Jackson	Discussion of legal issues, planning, effect on examination, and other considerations in responding to FOIA Request	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Communications between the Service and Counsel
2014-06 (WH Batch 002)	Full	MSFOIA_WH005544	MSFOIA_WH005544	0.7.72.196472			Email	FW: Microsoft Briefing Paper: Briefing on 9-16-2011 @ 11:00 a.m.	9/15/2011	Cathy Goodson	Laurel Robinson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005545	MSFOIA_WH005552	0.7.72.196472.1			Draft memo	Microsoft - Transfer Pricing Briefing	8/24/2011	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005553	MSFOIA_WH005554	0.7.72.195338			Email	FW: Microsoft & potential IDR consequences	9/20/2011	Cathy Goodson	William McCarthy	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005555	MSFOIA_WH005569	0.7.72.195338.1			Form	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Copy of a certain document supplied by Microsoft that was provided to agency attorneys to solicit legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005570	MSFOIA_WH005571	0.7.72.195338.2			Draft IDR	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005572	MSFOIA_WH005573	0.7.72.196555			Email	RE: Microsoft & potential IDR consequences	9/20/2007	Cathy Goodson	William McCarthy	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005574	MSFOIA_WH005577	0.7.72.131220			List of cases	None provided on document	Not Dated	Not indicated on document	Not indicated on document	Comments regardign status of ongoing enforcement matters involving third-party taxpayers, as well as Microsoft, including discussion of scope, direction, and strategy of ongoing enforcement matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRS § 6103
2014-06 (WH Batch 002)	Full	MSFOIA_WH005578	MSFOIA_WH005583	0.7.72.151588			List of cases	None provided on document	Not Dated	Not indicated on document	Not indicated on document	Comments regardign status of ongoing enforcement matters involving third-party taxpayers, as well as Microsoft, including discussion of scope, direction, and strategy of ongoing enforcement matters	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Reflects the thoughts and impressions of attorneys during the process of formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability. Names of third party taxpayers and information about those taxpayers' tax matters are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRS § 6103
2014-06 (WH Batch 002)	Full	MSFOIA_WH005584	MSFOIA_WH005588	0.7.72.207276			Email	RE: NOPA review (SUPPLEMENT)	1/14/2011	Cathy Goodson	William McCarthy; Hilty Melissa L	Discussion among examiners and agency attorneys regarding decisions involved in drafting a NOPA during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

Production Date/Name	WIF or WIP	First (or Only) Page of Redacted Item(s)	Last Page of Redacted Item(s)	Document ID	Alternate First Page	Alternate Last Page	Document Type	Subject/Title	Date	From	To	Description of Redacted Information	Exemptions	Bases for Exemptions
2014-06 (WH Batch 002)	Full	MSFOIA_WH005626	MSFOIA_WH005629	0.7.72.23015			Email	RE: TIRWR-08-C-00022	4/21/2010	A. Malcolm	C Davis; cc: Julie izumoto; Alton White; Cheryl Potop-Jackson; Paul Weibel; Marty Walker; JoAnn Cutler; D. Focht	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005630	MSFOIA_WH005632	0.7.72.22988			Email	RE: TIRWR-08-C-00023	4/20/2010	Charles Davis	A. Malcolm; cc: Julie izumoto; Alton White; Cheryl Potop-Jackson; Paul Weibel; Marty Walker; JoAnn Cutler; D. Focht	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005633	MSFOIA_WH005634	0.7.72.23006			Email	RE: TIRWR-08-C-00024	6/22/2009	Paul Weibel	Julie izumoto; Charles Davis; cc: JoAnn Cutler	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005635	MSFOIA_WH005637	0.7.72.22977			Email	RE: TIRWR-08-C-00025	6/16/2009	JoAnn Cutler	Charles Davis; Julie izumoto	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005638	MSFOIA_WH005638	0.7.72.23016			Email with handwritten notes	RE: TIRWR-08-C-00025	6/15/2009	Julie izumoto; JoAnn Cutler (handwriting)	Charles Davis, Paul Weibel, cc: JoAnn Cutler	Copy of email discussing decisions to be made regarding hiring of expert services contractor, with handwritten notes reflecting preliminary thoughts of agency employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005639	MSFOIA_WH005640	0.7.72.22998			Email	Request for concurrence for outside expert funding	1/15/2008	Charles Davis	M. Szostak; cc: JoAnn Cutler; Alton White; Ahmad Shahshahani	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005641	MSFOIA_WH005665	0.7.72.22984			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; Ahmad Shahshahani	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005666	MSFOIA_WH005706	0.7.72.23011			Email and attachments	Potential Experts	9/14/2007	JoAnn Cutler	Cheryl Potop-Jackson	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005707	MSFOIA_WH005753	0.7.72.23004			Procurement workpaper	Chapter 12 - Outside Expert Requisitions, Acquisition Plan	Not Dated	Not indicated on document	Not indicated on document	Excerpts of draft expert contract acquisition plan, draft statement of work, notes from meetings, related emails	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005754	MSFOIA_WH005758	0.7.72.391840			Email	RE: Read Me.	1/14/2011	Cheryl Potop-Jackson	Paul Weibel	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005759	MSFOIA_WH005763	0.7.72.399377			Email	Read Me	1/14/2011	Paul Weibel	Charles Davis; Alton White; cc: William McCarthy; Cheryl Potop-Jackson	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005764	MSFOIA_WH005764	0.7.72.402349			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/14/2011	Cheryl Potop-Jackson	William McCarthy; Hilty Melissa L; cc: Goodson Cathy A; Charles Davis; Paul Weibel	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005765	MSFOIA_WH005765	0.7.72.402349.1			Draft Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Not indicated on document	Not indicated on document	Explanation of a legal position regarding an issue about which additional legal advice was being sought from agency attorneys.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005766	MSFOIA_WH005766	0.7.72.405332			Email	RE: FOIA Exemption 5	1/14/2011	Cathy Goodson	Cheryl Potop-Jackson; William McCarthy; Hilty Melissa cc:Charles Davis; Paul Weibel	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005767	MSFOIA_WH005768	0.7.72.410764			Email	RE: FOIA Exemption 5	1/14/2011	Cheryl Potop-Jackson	Cathy Goodson, William McCarthy, Hilty; cc: Charles Davis, Paul Weibel	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding how to manage information involved in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005779	MSFOIA_WH005779	0.7.72.391764			Email	Stop Work Order	1/26/2011	Julie Izumoto	Ceteris; cc: Charles Davis, Paul Weibel	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005780	MSFOIA_WH005780	0.7.72.391764.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH005781	MSFOIA_WH005781	0.7.72.403197			Email	FW: Stop Work Order	1/26/2011	Paul Weibel	Alton White; Cheryl Potop-Jackson	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005782	MSFOIA_WH005782	0.7.72.403197.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH005783	MSFOIA_WH005786	0.7.72.55012			Draft Rebuttal	Response T/P's Rebuttal sec. 199	Not Dated	Not indicated on document	Not indicated on document	Draft points on response to Microsoft Rebuttal	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005787	MSFOIA_WH005787	0.7.72.55398			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005788	MSFOIA_WH005832	0.7.72.55255			Draft NOPA	Form 886A - Explanation of Items	3/21/2011	Not indicated on document	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005833	MSFOIA_WH005858	0.7.72.392620			Draft Rebuttal	Rebuttal to Taxpayer Protest: Americas Buy-In (Issue No. 2)	8/5/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005859	MSFOIA_WH005872	0.7.72.23363			Handwritten notes, PowerPoint	None provided on document	11/6/2007	Cheryl Potop-Jackson	Not indicated on document	Set of documents re: 11/06/2007 Microsoft presentation re: Americas buy-in, including handwritten notes and PowerPoint with handwritten notations	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005873	MSFOIA_WH005891	0.7.72.23367			Handwritten notes, PowerPoint	None provided on document	11/6/2007	Cheryl Potop-Jackson	Not indicated on document	Set of document re: 11/06/2007 presentation by Microsoft re: APAC buy-in, including handwritten notes, PowerPoint with handwritten notations,	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005892	MSFOIA_WH005899	0.7.72.23349			Word, PowerPoint	Microsoft 200406 - 200606 Audit	5/28/2008	Cheryl Potop-Jackson	Not indicated on document	Notes from May 28, 2008 meeting with Service and Microsoft, including PowerPoint presentation with handwritten notations	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005900	MSFOIA_WH005907	0.7.72.23361			Handwritten notes	None provided on document	1/25/2010	Cheryl Potop-Jackson	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005908	MSFOIA_WH005917	0.7.72.23354			Handwritten notes	None provided on document	9/1/2010	Cheryl Potop-Jackson	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005918	MSFOIA_WH005921	0.7.72.23356			Handwritten notes	None provided on document	6/14/2007	Cheryl Potop-Jackson	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005922	MSFOIA_WH005924	0.7.72.23345			Handwritten notes	None provided on document	9/10/2007	Cheryl Potop-Jackson	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005925	MSFOIA_WH005929	0.7.72.23357			Workpaper and handwritten notes	Conference Call with Stan Perry, Discussion about Outside Experts	10/23/2007	Cheryl Potop-Jackson	Not indicated on document	Workpaper communicating analysis of agency resources involved in Microsoft examination efforts, to assist decisions regarding how to conduct.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005930	MSFOIA_WH005933	0.7.72.23348			Handwritten notes	None provided on document	4/8/2003	Cheryl Potop-Jackson	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005934	MSFOIA_WH005936	0.7.72.23347			Handwritten notes	None provided on document	6/30/1905	Cheryl Potop-Jackson	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005937	MSFOIA_WH005939	0.7.72.23344			Workpaper and email	Microsoft Corporation, Tier 1 and Tier 2 Issues	4/30/2007	Fred Rapaport; Douglas Odell	Charles Astleford; Peter Orth; Fred Rapaport	Document created to communicate analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005940	MSFOIA_WH005941	0.7.72.23359			Workpaper	Microsoft Corporation, High Level Issue Review	Not Dated	Charles Astleford	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005942	MSFOIA_WH005944	0.7.72.23350			Workpaper	Microsoft Corporation, Preliminary List of Issues	6/29/1905	Charles Astleford	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005945	MSFOIA_WH005945	0.7.72.23360			Workpaper	Examiner's Risk Analysis Worksheet	8/25/2008	Cheryl Potop-Jackson	Charles Davis	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005946	MSFOIA_WH005948	0.7.72.23352			Workpaper	MS Initial Risk Analysis	10/17/2007	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005949	MSFOIA_WH005952	0.7.72.23351			Workpaper	MS Initial Risk Analysis	7/30/2007	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005953	MSFOIA_WH005953	0.7.72.23346			Service Worksheet	Examiner's Risk Analysis Worksheet	11/27/2007	Cheryl Potop-Jackson	Charles Davis	Document created to communicate analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005954	MSFOIA_WH005954	0.7.72.23353			Spreadsheet	Updated Audit Analysis	4/15/2009	Cheryl Potop-Jackson	Charles Davis	Document created to communicate analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH005955	MSFOIA_WH005956	0.7.72.23365			Email	More on your plate	4/27/2007	Charles Astleford	Fred Rapaport	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH005957	MSFOIA_WH006002	0.7.72.52211			Memo	None provided on document	8/2/2011	Joy Yen (mark-up)	Not indicated on document	Copy of Microsoft protest with mark-up indicating preliminary thoughts and analysis of examiner	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006003	MSFOIA_WH006043	0.7.72.52207			Draft memo	Response to Taxpayer's Protest to the Notice of Proposed Adjustments and the Accompanying Economist Report	8/6/2011	Joy Yen	Not indicated on document	Draft memo providing preliminary thoughts and analysis for response to Microsoft protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006044	MSFOIA_WH006077	0.7.72.52166			Draft memo	Response to Taxpayer's Protest to the Notice of Proposed Adjustments and the Accompanying Economist Report	8/17/2011	Joy Yen	Not indicated on document	Draft memo providing preliminary thoughts and analysis for response to Microsoft protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006078	MSFOIA_WH006115	0.7.72.52164			Draft Rebuttal	Rebuttal to Taxpayer Protest: Great Plains Acquisition Buy-In (Issue No. 9A)	8/30/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006116	MSFOIA_WH006117	0.7.72.245673			Email	RE: Microsoft Case - Facts	3/1/2010	Michelle Korbas	Laurel Robinson, William McCarthy, Rex Lee, Caroline Chen	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH006118	MSFOIA_WH006159	0.7.72.241263			Spreadsheet	Significant § 482 Buy-in Cases	9/8/2010	Michelle Korbias	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006161	MSFOIA_WH006164	0.7.72.228549.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH006165	MSFOIA_WH006206	0.7.72.227879			Spreadsheet	Significant § 482 Buy-in Cases	10/10/2010	Not indicated on document	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006207	MSFOIA_WH006249	0.7.72.245762			Spreadsheet	Significant § 482 Buy-in Cases	12/15/2010	Not indicated on document	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006251	MSFOIA_WH006297	0.7.72.248233			Spreadsheet	Significant § 482 Buy-in Cases	2/10/2011	Not indicated on document	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH006299	MSFOIA_WH006346	0.7.72.220032.1			Spreadsheet	Significant § 482 Buy-in Cases	5/16/2011	Not indicated on document	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006348	MSFOIA_WH006395	0.7.72.236716.1			Spreadsheet	Significant § 482 Buy-in Cases	5/16/2011	Not indicated on document	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006397	MSFOIA_WH006406	0.7.72.226574.1			Spreadsheet	CSA BUY-IN INVENTORY REPORT	6/13/2011	Not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006407	MSFOIA_WH006505	0.7.72.226574.2			Spreadsheet	CSA BUY-IN INVENTORY REPORT	6/15/2011	Not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006506	MSFOIA_WH006553	0.7.72.217484			Spreadsheet	Significant § 482 Buy-in Cases	5/16/2011	Not indicated on document	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH006555	MSFOIA_WH006564	0.7.72.231225.1			Spreadsheet	CSA BUY-IN INVENTORY REPORT	7/20/2011	Not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006568	MSFOIA_WH006575	0.7.72.267047			Workpaper	Case History	2/2/2011	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006576	MSFOIA_WH006583	0.7.72.266937			Workpaper	Case History	2/23/2011	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006584	MSFOIA_WH006590	0.7.72.266386			Workpaper	Case History	3/4/2011	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006591	MSFOIA_WH006598	0.7.72.265204			Workpaper	Case History	4/18/2011	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH006599	MSFOIA_WH006607	0.7.72.264435			Workpaper	Case History	5/6/2011	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006608	MSFOIA_WH006619	0.7.72.266128			Workpaper	Case History	6/8/2011	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006620	MSFOIA_WH006620	0.7.72.266856			Email	Buy-in agreements - MSFT	6/14/2011	Daniel Lavassar	Rex Lee; Farhad Asghar; William McCarthy	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006621	MSFOIA_WH006635	0.7.72.266856.1			Protest	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Excerpt from a document submitted by the taxpayer, shared among attorneys and other agency employees for consideration while formulating legal advice and making decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006636	MSFOIA_WH006651	0.7.72.266856.2			Draft NOPA	Form 886A - Explanation of Items	6/14/2011	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH006652	MSFOIA_WH006671	0.7.72.266856.3			Contract	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Excerpt from a document submitted by the taxpayer, shared among attorneys and other agency employees for consideration while formulating legal advice and making decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006672	MSFOIA_WH006693	0.7.72.266856.4			Contract	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Excerpt from a document submitted by the taxpayer, shared among attorneys and other agency employees for consideration while formulating legal advice and making decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006694	MSFOIA_WH006704	0.7.72.266856.5			Contract	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Excerpt from a document submitted by the taxpayer, shared among attorneys and other agency employees for consideration while formulating legal advice and making decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006705	MSFOIA_WH006710	0.7.72.266856.6			Contract	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Excerpt from a document submitted by the taxpayer, shared among attorneys and other agency employees for consideration while formulating legal advice and making decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006711	MSFOIA_WH006719	0.7.72.266856.7			Contract	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Excerpt from a document submitted by the taxpayer, shared among attorneys and other agency employees for consideration while formulating legal advice and making decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH006720	MSFOIA_WH006720	0.7.72.266287			Email	RE: Pre-Appeals conferences and buy-in issues	6/30/2011	Lloyd Silberzweig	William McCarthy	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006721	MSFOIA_WH006730	0.7.72.265437			Workpaper	Case History	6/30/2011	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006734	MSFOIA_WH006738	0.7.72.267020			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/1/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006740	MSFOIA_WH006744	0.7.72.264336.1			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/2/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006745	MSFOIA_WH006749	0.7.72.265113			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/3/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH006750	MSFOIA_WH006755	0.7.72.267262			Draft Workpaper	Briefing Paper: Treas. Reg. § 1.482-7 Buy-in issues	8/5/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of a a briefing document communicating examiners' and agency attorneys' thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006757	MSFOIA_WH006763	0.7.72.264892.1			Draft Memo	Microsoft - Transfer Pricing Briefing	Not Dated	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006764	MSFOIA_WH006771	0.7.72.265314			Draft Memo	Microsoft - Transfer Pricing Briefing	Not Dated	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006774	MSFOIA_WH006778	0.7.72.264425			Draft NOPA	Form 886A - Explanation of Items	Not Dated	not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006779	MSFOIA_WH006807	0.7.72.265370			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: BUY-IN (APAC Issue No. 1)	9/1/2011	LB&I Examination Team & Counsel	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006808	MSFOIA_WH006836	0.7.72.265096			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: BUY-IN (APAC Issue No. 1)	9/1/2011	LB&I Examination Team & Counsel	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH006845	MSFOIA_WH006845	0.7.72.266025			Email	Draft Response	9/6/2011	Ceteris	William McCarthy; cc: Paul Weibel, Michelle Johnson, Ceteris	Transmitting document password	(b)(7)(E)	Passwords to protect electronic information and electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006846	MSFOIA_WH006847	0.7.72.266929			Email	RE: San Jose LB&I Biweekly Report	9/7/2011	Farhad Asghar	William McCarthy	Discussion of preliminary thoughts about decisions to be made regarding the management, scope, and direction of the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006848	MSFOIA_WH006877	0.7.72.264418			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: BUY-IN (APAC Issue No. 1)	9/7/2011	LB&I Examination Team & Counsel	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006878	MSFOIA_WH006897	0.7.72.265961			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: BUY-IN (APAC Issue No. 1)	9/8/2011	LB&I Examination Team & Counsel	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006898	MSFOIA_WH006898	0.7.72.267067			Fax cover sheet	None provided on document	9/8/2011	William McCarthy	Ceteris	Fax cover sheet re APAC facts	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006899	MSFOIA_WH006899	0.7.72.266114			Draft Workpaper	LMSB Case Coordination Checklist	9/9/2011	William McCarthy	Not indicated on document	Internal form used to coordinate work by agency attorneys, describing plans for development of advice sought by examiners.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Discussions of work being assigned to certain employees is solely related to internal personnel practices, discussed in documents the agency typically keeps to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employee's privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH006900	MSFOIA_WH006911	0.7.72.264451			Workpaper	Case History	8/31/2011	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006912	MSFOIA_WH006941	0.7.72.263950			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: APAC BUY-IN (NOPA No. 40/Issue No. 1)	9/12/2011	LB&I, Internal Revenue Service	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006942	MSFOIA_WH006951	0.7.72.264108			Memo	Microsoft Corp. & Subsidiaries (FYE June 30, 2004 - June 30, 2006), FOIA Request for Expert Files	9/9/2011	LB&I Counsel	S. Baker, Cheryl Potop-Jackson	Memo re FOIA request for Ceteris Documents	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006952	MSFOIA_WH006953	0.7.72.264218			Email	Microsoft: IDR for \$30.4 billion valuation	9/20/2011	Cathy Goodson	Laurel Robinson; William McCarthy	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006954	MSFOIA_WH006968	0.7.72.264218.1			Form	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Copy of a certain document supplied by Microsoft that was provided to agency attorneys to solicit legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006969	MSFOIA_WH006970	0.7.72.264218.2			Draft IDR	Draft IDR language (Form 5471)	Not Dated	not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH006972	MSFOIA_WH006973	0.7.72.349606			Email	FW: Microsoft Case - Facts	2/23/2010	Musher Steven A	Meryl Silver; Bettie Ricca; Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006975	MSFOIA_WH006984	0.7.72.297317.1			Spreadsheet	CSA BUY-IN INVENTORY REPORT	6/13/2011	not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH006985	MSFOIA_WH007083	0.7.72.297317.2			Spreadsheet	CSA BUY-IN INVENTORY REPORT	6/15/2011	not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007085	MSFOIA_WH007095	0.7.72.314225.1			Spreadsheet	CSA BUY-IN INVENTORY REPORT	8/10/2011	not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007096	MSFOIA_WH007119	0.7.72.364946			Draft NOPA	Form 886A - Explanation of Items	10/19/2010	not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007120	MSFOIA_WH007143	0.7.72.370505			Draft NOPA	Form 886A - Explanation of Items	10/20/2010	not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH007144	MSFOIA_WH007167	0.7.72.369196			Draft NOPA	Form 886A - Explanation of Items	10/21/2010	not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007168	MSFOIA_WH007191	0.7.72.362340			Draft NOPA	Form 886A - Explanation of Items	11/1/2010	not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007192	MSFOIA_WH007219	0.7.72.363815			Draft NOPA	Form 886A - Explanation of Items	11/2/2010	not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007220	MSFOIA_WH007247	0.7.72.370209			Draft NOPA	Form 886A - Explanation of Items	11/3/2010	not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007248	MSFOIA_WH007275	0.7.72.362724			Draft NOPA	Form 886A - Explanation of Items	11/16/2010	not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007276	MSFOIA_WH007279	0.7.72.372758			Email	FW: America Transfer Price	11/19/2010	Joy Yen	Paul Weibel; cc: Douglas Odell, Cheryl Potop-Jackson	Internal discussion regarding the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007280	MSFOIA_WH007280	0.7.72.372758.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH007281	MSFOIA_WH007281	0.7.72.372758.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-06 (WH Batch 002)	Full	MSFOIA_WH007282	MSFOIA_WH007287	0.7.72.366101			Email	RE: America Transfer Price	11/22/2010	Joy Yen	Douglas Odell, Paul Weibel; cc: Cheryl Potop-Jackson	Internal discussion regarding the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007288	MSFOIA_WH007288	0.7.72.366101.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH007289	MSFOIA_WH007289	0.7.72.366101.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH007305	MSFOIA_WH007313	0.7.72.376094			Email	RE: America Transfer Price	11/29/2010	Joy Yen	Douglas Odell; Paul Weibel; cc: Cheryl Potop-Jackson	Internal discussion regarding the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007314	MSFOIA_WH007314	0.7.72.376094.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH007315	MSFOIA_WH007315	0.7.72.376094.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH007316	MSFOIA_WH007343	0.7.72.369025			Draft NOPA	Form 886A - Explanation of Items	11/16/2010	not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007344	MSFOIA_WH007420	0.7.72.364888			Draft Report	Economist Report	4/15/2011	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007421	MSFOIA_WH007422	0.7.72.370981			Email	RE: MICR Rebuttal Update - Odell	8/30/2011	William McCarthy	Douglas Odell	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH007423	MSFOIA_WH007425	0.7.72.370974			Email	FW: MICR - Strategies Discussion	9/14/2011	Douglas Odell	William McCarthy; cc: Alton White, Paul Weibel	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007427	MSFOIA_WH007452	0.7.72.420858.1			Draft Rebuttal	Rebuttal to Taxpayer Protest; Americas Buy-In (Issue No. 2)	8/5/2011	LB&I Examination Team & Counsel	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007453	MSFOIA_WH007453	0.7.72.421587			Email	RE: M Case	8/29/2011	William McCarthy	Thomas Vidano; cc: Laurel Robinson, Cathy Goodson, Ewan Purkiss	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007457	MSFOIA_WH007701	0.7.72.23061			Draft report	Analysis of Microsoft Americas Retail Buy-In	5/29/2009	Fred Rapaport (notes)	Not indicated on document	Discussion draft of expert report with handwritten notes reflecting examiner's preliminary thoughts, to assist with decisions involved in audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007713	MSFOIA_WH007727	0.7.72.23070			Handwritten notes	None provided on document	10/27/2008	Fred Rapaport	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007728	MSFOIA_WH007730	0.7.72.23077			Handwritten notes	None provided on document	7/13/2009	Fred Rapaport	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH007731	MSFOIA_WH007735	0.7.72.23095			Workpapers	None provided on document	Not Dated	Microsoft Corporation	Not indicated on document	Various excerpted pages from reports providing analysis of certain transactions being examined, with examiner's handwritten notes indicating preliminary thoughts and impressions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007736	MSFOIA_WH007736	0.7.72.23057			Handwritten notes	None provided on document	Not Dated	Fred Rapaport	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007737	MSFOIA_WH007743	0.7.72.23132			Handwritten notes	None provided on document	Not Dated	Fred Rapaport	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007744	MSFOIA_WH007751	0.7.72.23102			Handwritten notes	None provided on document	Not Dated	Fred Rapaport	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007752	MSFOIA_WH007754	0.7.72.23066			Notes	Preliminary International Issues	4/3/2007	Fred Rapaport	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007755	MSFOIA_WH007756	0.7.72.23139			Notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/5/2007	Fred Rapaport	Not indicated on document	Examiner's notes communicating preliminary thoughts about decisions to be made regarding issues being examined and/or how to conduct the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007757	MSFOIA_WH007757	0.7.72.23062			Notes	Summary of IE-2022 and IE 2023 Responses	9/5/2007	Fred Rapaport	Not indicated on document	Examiner's notes communicating preliminary thoughts about decisions to be made regarding issues being examined and/or how to conduct the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH007758	MSFOIA_WH007758	0.7.72.23108			Notes	Comments re review for McCarthy meeting	9/21/2007	Fred Rapaport	Not indicated on document	Examiner's notes communicating preliminary thoughts about decisions to be made regarding issues being examined and/or how to conduct the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007759	MSFOIA_WH007764	0.7.72.23076			Notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Examiner's notes communicating preliminary thoughts about decisions to be made regarding issues being examined and/or how to conduct the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007765	MSFOIA_WH007765	0.7.72.23082			Handwritten notes	None provided on document	Not Dated	Fred Rapaport	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007766	MSFOIA_WH007768	0.7.72.23116			Handwritten notes	None provided on document	3/27/2012	Fred Rapaport	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007769	MSFOIA_WH007769	0.7.72.23065			Email	Draft Performance Work Statement	1/8/2008	JoAnn Cutler	Charles Davis, Cheryl Potop-Jackson, Paul Weibel, Alton White, A. Shahshahni, Julie Iumoto, Michael Aarstol, Joy Yen, Fred Rapaport, William McCarthy, Stanley Perry, Ron Cerruti	Draft Performance Work Statement	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007770	MSFOIA_WH007780	0.7.72.23129			Handwritten notes	None provided on document	2/5/2008	Fred Rapaport	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007781	MSFOIA_WH007781	0.7.72.23079			Draft IDR	None provided on document	Not Dated	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH007782	MSFOIA_WH007784	0.7.72.23049			Handwritten note	None provided on document	4/10/2008	Fred Rapaport	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007785	MSFOIA_WH007785	0.7.72.23125			Workpaper	None provided on document	4/14/2008	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007786	MSFOIA_WH007787	0.7.72.23064			Workpaper	Summary of Buy-in and Cost Share Payments	4/15/2006	Fred Rapaport	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007788	MSFOIA_WH007788	0.7.72.23115			Draft IDR	None provided on document	4/21/2008	Fred Rapaport	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007789	MSFOIA_WH007789	0.7.72.23128			Handwritten notes	None provided on document	4/30/2008	Fred Rapaport	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007790	MSFOIA_WH007794	0.7.72.23044			Handwritten notes	Staff Meeting	5/12/2008	Fred Rapaport	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007795	MSFOIA_WH007795	0.7.72.23063			Handwritten notes	Q's for Joy	5/19/2008	Fred Rapaport	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH007796	MSFOIA_WH007799	0.7.72.23071			Handwritten notes	None provided on document	5/27/2008	Fred Rapaport	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007800	MSFOIA_WH007800	0.7.72.23136			Handwritten notes	None provided on document	5/29/2008	Fred Rapaport	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007801	MSFOIA_WH007802	0.7.72.454821			Email	Fw: Microsoft Case - Facts	2/23/2010	Barbara Leonard	Drita Tonuzi	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007803	MSFOIA_WH007804	0.7.72.456262			Email	FW: Microsoft Case - Facts	3/1/2010	Laurel Robinson	Michelle Korbas; cc: William McCarthy; Rex Lee; Caroline Chen	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007810	MSFOIA_WH007813	0.7.72.450226.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH007814	MSFOIA_WH007817	0.7.72.450226.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH007818	MSFOIA_WH007820	0.7.72.450226.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH007821	MSFOIA_WH007825	0.7.72.450226.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH007826	MSFOIA_WH007832	0.7.72.450226.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH007833	MSFOIA_WH007835	0.7.72.450226.6			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH007840	MSFOIA_WH007841	0.7.72.450226.8			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-06 (WH Batch 002)	Full	MSFOIA_WH007886	MSFOIA_WH007894	0.7.72.433335.1			Spreadsheet	CSA BUY-IN INVENTORY REPORT	5/27/2011	Julie Fields	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007896	MSFOIA_WH007904	0.7.72.439134.1			Spreadsheet	CSA BUY-IN INVENTORY REPORT	1/15/2011	Not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007906	MSFOIA_WH007915	0.7.72.436033.1			Spreadsheet	CSA BUY-IN INVENTORY REPORT	6/13/2011	Not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007934	MSFOIA_WH007944	0.7.72.466511.1			Spreadsheet	CSA BUY-IN INVENTORY REPORT	8/10/2011	Not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007945	MSFOIA_WH007951	0.7.72.438394			Draft memo	Microsoft - Transfer Pricing Briefing	Not Dated	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH007952	MSFOIA_WH007958	0.7.72.448570			Draft memo	Microsoft - Transfer Pricing Briefing	Not Dated	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007960	MSFOIA_WH007967	0.7.72.471557.1			Draft memo	Microsoft - Transfer Pricing Briefing	Not Dated	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007973	MSFOIA_WH007973	0.7.72.442172			Email	Microsoft Briefing Paper: Briefing on 9-16-2011 @ 11:00 a.m.	9/9/2011	Cathy Goodson	Patricia Chaback, Maria Hwang, Marty Walker, Nancy Bronson, Alton White, Cheryl Potop-Jackson, Paul Weibel; cc: Laurel Robinson, William McCarthy	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007974	MSFOIA_WH007981	0.7.72.442172.1			Draft memo	Microsoft - Transfer Pricing Briefing	8/24/2011	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007982	MSFOIA_WH007983	0.7.72.448529			Email	Fw: Microsoft: IDR for \$30.4 billion valuation	9/20/2011	Laurel Robinson	Cathy Goodson	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH007984	MSFOIA_WH007985	0.7.72.465989			Email	FW: Microsoft: IDR for \$30.4 billion valuation	9/27/2011	Cathy Goodson	Laurel Robinson	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH007986	MSFOIA_WH008000	0.7.72.465989.1			Form	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Copy of a certain document supplied by Microsoft that was provided to agency attorneys to solicit legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008001	MSFOIA_WH008002	0.7.72.465989.2			Draft IDR	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008003	MSFOIA_WH008004	0.7.72.471254			Email	Fw: Microsoft: IDR for \$30.4 billion valuation	9/28/2011	Cathy Goodson	Laurel Robinson	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008005	MSFOIA_WH008019	0.7.72.471254.1			Form	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Copy of a certain document supplied by Microsoft that was provided to agency attorneys to solicit legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008020	MSFOIA_WH008021	0.7.72.471254.2			Draft IDR	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH008022	MSFOIA_WH008120	0.7.72.537744			Spreadsheet	CSA BUY-IN INVENTORY REPORT	6/15/2011	Not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008121	MSFOIA_WH008130	0.7.72.537774			Spreadsheet	CSA BUY-IN INVENTORY REPORT	6/13/2011	Not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008131	MSFOIA_WH008141	0.7.72.537990			Spreadsheet	CSA BUY-IN INVENTORY REPORT	8/10/2011	Not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008142	MSFOIA_WH008143	0.7.72.545957			Email	RE: MS docs: Please remind me...	9/1/2011	William McCarthy	Joseph Tobin	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008144	MSFOIA_WH008286	0.7.72.545957.1			Protest	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/28/2011	Microsoft, Inc.	Not indicated on document	Copy of excerpt from Microsoft protest provided by agency attorney to another agency attorney for consideration while formulating legal advice to assist with decisions to be made during examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH008287	MSFOIA_WH008477	0.7.72.545957.2			Protest	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/28/2011	Microsoft, Inc.	Not indicated on document	Copy of excerpt from Microsoft protest provided by agency attorney to another agency attorney for consideration while formulating legal advice to assist with decisions to be made during examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008478	MSFOIA_WH008622	0.7.72.545957.3			Protest	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/28/2011	Microsoft, Inc.	Not indicated on document	Copy of excerpt from Microsoft protest provided by agency attorney to another agency attorney for consideration while formulating legal advice to assist with decisions to be made during examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008630	MSFOIA_WH008631	0.7.72.89853			Notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	not indicated on document	Not indicated on document	Discussion of issues arising in examination of another taxpayer as compared to similar issues in Microsoft examination, to assist examiners with decisions to be made in Microsoft exam	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008632	MSFOIA_WH008674	0.7.72.23652			Draft contract	None provided on document	12/15/2011	Paul Weibel	Not indicated on document	Drafts of expert contract with handwritten notes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008675	MSFOIA_WH008684	0.7.72.23695			E-mail	Today's Conference Call - APAC Royalty Payment	11/20/2008	Joy Yen	Paul Weibel; Fred Rapaport; Joy Yen; Cheryl Potop-Jackson	Today's Conference Call - APAC Royalty Payment	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008685	MSFOIA_WH008689	0.7.72.23697			Meeting Agenda with handwritten notes	Ceteris-IRS Meeting Chicago August 28, 2008	8/28/2008	Not indicated on document	Not indicated on document	Copy of meeting agenda with examiner's handwritten notes reflecting preliminary thoughts about issues under examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH008693	MSFOIA_WH008696	0.7.72.23713			Fax with workpapers	None provided on document	8/11/2008	Paul Weibel	Ceteris	Examiner's workpapers communicating to expert services contractor preliminary thoughts about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008713	MSFOIA_WH008722	0.7.72.23722			Regulations	None provided on document	Not Dated	Not indicated on document	Not indicated on document	Copy of legal research resource indicating focus and direction of examiners' analysis of issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008723	MSFOIA_WH008729	0.7.72.23718			Book excerpt	Practical Guide to U.S. Transfer Pricing	Not Dated	Not indicated on document	Not indicated on document	Copy of research resource indicating focus and direction of examiners' analysis of issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008730	MSFOIA_WH008733	0.7.72.23723			Memo	Tier I -- Transfer of Intangibles Offshore / section 482 Cost Sharing Buy-In Payment Issue Directive #2	3/21/2008	Patricia Chaback	LMSB Division	Discussion draft of a document communicating preliminary thoughts and analysis intended to aid in decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008734	MSFOIA_WH008735	0.7.72.23702			Memo	Microsoft 2004-2006 Audit Case -- Status Report	10/11/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson	Discussion draft of a document communicating preliminary thoughts and analysis intended to aid in decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008736	MSFOIA_WH008738	0.7.72.23703			Spreadsheet	Audit Plan Summary Risk Assessment - ALL Issues	11/27/2007	Cheryl Potop-Jackson	Not indicated on document	Document communicating examiners' preliminary thoughts regarding issues and activities of focus during examination, used to inform decisions regarding management of exam resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008739	MSFOIA_WH008741	0.7.72.23682			Report	MID-CYCLE AUDIT ANALYSIS	8/25/2008	Not indicated on document	Not indicated on document	Internal report listing details about employee resources allocated to various aspects of exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH008742	MSFOIA_WH008748	0.7.72.23684			Workpaper	International Examiner Audit Plan	10/10/2007	Joy Yen, Michael Aarstol	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008749	MSFOIA_WH008765	0.7.72.23736			Workpaper with handwritten notes	INTERNATIONAL AUDIT PLAN MICROSOFT EXAM CYCLE: 200406 – 200606	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008766	MSFOIA_WH008768	0.7.72.23696			Email, handwritten notes	RE: Planning?	6/2/2008	William McCarthy (email)	Paul Weibel	Copy of email containing advice of agency attorney, with examiner's handwritten notes reflecting preliminary thoughts about decisions regarding issues under examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008769	MSFOIA_WH008769	0.7.72.23734			Workpaper	None provided on document	1/17/2008	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008770	MSFOIA_WH008773	0.7.72.23731			Notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/5/2007	Fred Rapaport	Not indicated on document	Summary of Microsoft Americas region retail segment cost sharing and related software transfer pricing with handwritten notes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008774	MSFOIA_WH008778	0.7.72.23694			Meeting Agenda and attachments	Microsoft Corporation, Introduce Key Team Members, 2004-2006 Cycles	6/5/2007	Charles Astleford	Not indicated on document	Meeting notes communicating preliminary thoughts about decisions to be made regarding issues being examined and/or how to conduct the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008779	MSFOIA_WH008779	0.7.72.23690			Notes	None provided on document	5/12/2008	Douglas Odell	Not indicated on document	Meeting notes communicating preliminary thoughts about decisions to be made regarding issues being examined and/or how to conduct the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-06 (WH Batch 002)	Full	MSFOIA_WH008780	MSFOIA_WH008782	0.7.72.23693			Meeting minutes	Audit Status Meeting	3/5/2008	Not indicated on document	Not indicated on document	Examiner's notes describing internal discussion regarding examination planning and thoughts about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008783	MSFOIA_WH008784	0.7.72.23647			Handwritten notes	None provided on document	Not Dated	Paul Weibel	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008797	MSFOIA_WH008798	0.7.72.23689			Draft notes	IRS Marvin -- Singapore, Puerto Rico & Redmond Interviews	11/4/2008	Ceteris	Paul Weibel	Summary of issues, preliminary analysis, timelines, and areas of interest for contractor with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008799	MSFOIA_WH008818	0.7.72.23672			Presentation and Handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	not indicated on document	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008828	MSFOIA_WH008831	0.7.72.565393			Email	America Transfer Price	11/17/2010	Joy Yen	Joy Yen	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008832	MSFOIA_WH008832	0.7.72.565393.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH008833	MSFOIA_WH008833	0.7.72.565393.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH008834	MSFOIA_WH008840	0.7.72.570758			Email	RE: America Transfer Price	11/22/2010	Douglas Odell	Joy Yen	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008841	MSFOIA_WH008841	0.7.72.570758.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH008842	MSFOIA_WH008842	0.7.72.570758.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-06 (WH Batch 002)	Full	MSFOIA_WH008843	MSFOIA_WH008850	0.7.72.572873			Email	RE: America Transfer Price	11/26/2010	D.Odell	Joy Yen, Paul Weibel; cc: Cheryl Potop-Jackson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008851	MSFOIA_WH008851	0.7.72.572873.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH008852	MSFOIA_WH008852	0.7.72.572873.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-06 (WH Batch 002)	Full	MSFOIA_WH008853	MSFOIA_WH008858	0.7.72.569730			Workpaper	None provided on document	1/14/2011	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008859	MSFOIA_WH008935	0.7.72.567253			Draft Report	Economist Report	6/2/2011	Joy Yen, Douglas Odell (comments)	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-06 (WH Batch 002)	Full	MSFOIA_WH008938	MSFOIA_WH008938	0.7.72.584325.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH009612	MSFOIA_WH009617	0.7.72.96420			Draft notes	Jonathan Downes, Senior Director, WWLP Asia	3/10/2009	Not indicated on document	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009618	MSFOIA_WH009622	0.7.72.96081			Draft notes	Henry Kwang, Director, APOC E&D OPS	3/10/2009	Not indicated on document	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009623	MSFOIA_WH009629	0.7.72.95713			Draft notes	Ken Wye Saw, VP, Sales and Marketing APAC	3/10/2009	Not indicated on document	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009630	MSFOIA_WH009635	0.7.72.94992			Draft notes	Jessica Tan, GM of Microsoft Singapore	3/11/2009	Not indicated on document	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009637	MSFOIA_WH009639	0.7.72.82333			Email	FW: Foreign Travel - Manual Travel Voucher Preparation	3/24/2009	Paul Weibel	Charles Davis, William McCarthy, Joy Yen	Discussion regarding decisions to be made with respect to planning and resources for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009640	MSFOIA_WH009649	0.7.72.84289			Notes	None provided on document	3/26/2009	William McCarthy	Not indicated on document	Notes communicating agency attorney's preliminary thoughts and impressions about a memo being drafted in response to advice sought by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009650	MSFOIA_WH009651	0.7.72.96021			Email	Tomorrow's Conference call re: Outside Expert Report	4/15/2009	Joy Yen	Paul Weibel, Fred Rapaport, William McCarthy, Charles Davis, Cheryl Potop-Jackson	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009652	MSFOIA_WH009652	0.7.72.83483			Memo	Status-IDs & NOPAs	1/9/2007	Joy Yen	Not indicated on document	Discussion draft of a document communicating preliminary thoughts and analysis intended to aid in decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009653	MSFOIA_WH009653	0.7.72.84033			Workpaper	IDR IE-2027 APAC, Americas R&D Costs	8/3/2009	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009654	MSFOIA_WH009654	0.7.72.84061			Workpaper	IDR IE-2028 APAC, Americas R&D Allocations	8/3/2009	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009655	MSFOIA_WH009655	0.7.72.83394			Workpaper	IDR IE-2029 APAC, Americas CS Models	8/3/2009	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009656	MSFOIA_WH009656	0.7.72.83861			Workpaper	IDR IE-2049 482 Legal (Economist)	8/3/2009	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009657	MSFOIA_WH009657	0.7.72.83043			Workpaper	IDR IE-2047 Buy-in Calculations (Americas)	8/3/2009	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009658	MSFOIA_WH009658	0.7.72.83031			Workpaper	IDR IE-2064 APAC CS Data for FY 2007	8/3/2009	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009659	MSFOIA_WH009659	0.7.72.82830			Workpaper	IDR IE-2065 Americas CS Data for FY 2007	8/3/2009	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009660	MSFOIA_WH009660	0.7.72.83881			Workpaper	None provided on document	8/3/2009	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009661	MSFOIA_WH009662	0.7.72.83076			Workpaper	IDR IE-2069 Other Acquisition Buy-in Data	8/3/2009	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009663	MSFOIA_WH009663	0.7.72.83912			Workpaper	IDR IE-2079 Valuation Studies 8 Acquisitions	8/3/2009	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009664	MSFOIA_WH009665	0.7.72.84251			Email	FW: Legal Advice	8/17/2009	Paul Weibel	Fred Rapaport	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009666	MSFOIA_WH009666	0.7.72.53370			Draft IDR	Form 4564 Information Document Request	8/17/2009	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009667	MSFOIA_WH009667	0.7.72.53667			Memo	Microsoft: Information Request #24	8/17/2009	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009668	MSFOIA_WH009668	0.7.72.52461			Memo	Microsoft: Information Request #25	8/17/2009	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009670	MSFOIA_WH009670	0.7.72.82084			Workpaper	ISSUE: Transfer-Pricing Adj under IRC 482	12/16/2009	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009671	MSFOIA_WH009671	0.7.72.84518			Notes	Meeting to discuss buy-in resolution	1/15/2010	Paul Weibel	Not indicated on document	Notes communicating examiner's preliminary thoughts about exam issues and decisions following a meeting with the taxpayer.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009672	MSFOIA_WH009672	0.7.72.84632			Workpaper	None provided on document	2/2/2010	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009673	MSFOIA_WH009673	0.7.72.84594			Email	RE:	1/22/2010	Joy Yen	Paul Weibel, Charles Davis, Alton White, Cheryl Potop-Jackson; cc: Chris Miller	Internal discussion about the analysis to be used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009674	MSFOIA_WH009675	0.7.72.84199			Email	Buy-in FRE 408	1/28/2010	Joy Yen	Paul Weibel	Internal discussion about the analysis to be used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009676	MSFOIA_WH009679	0.7.72.84319			Notes	Strategy Meeting -- Next Steps CSA Buy-in Adjustment	1/7/2010	Cheryl Potop-Jackson	Not indicated on document	Notes communicating examiner's preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009680	MSFOIA_WH009681	0.7.72.84351			Email	RE: FRE 408 Acq Buy-in Spreadsheet	1/26/2010	Douglas Odell	Paul Weibel, Joy Yen, Fred Rapaport, Marie Ishii, William McCarthy, Charles Davis	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009682	MSFOIA_WH009683	0.7.72.81700			Workpaper	Crude Estimate of CIP Methodology - Americas CSA	2/4/2010	Fred Rapaport	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009684	MSFOIA_WH009691	0.7.72.81683			Workpaper	None provided on document	2/5/2010	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009692	MSFOIA_WH009692	0.7.72.84611			Workpaper	Taxpayer's Proposal For Resolution - Americas Buy-in	2/8/2010	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009693	MSFOIA_WH009703	0.7.72.84450			Workpaper	Taxpayer's Proposal For Resolution - Americas Buy-in	2/8/2010	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009704	MSFOIA_WH009801	0.7.72.39261			Draft Report	Economist Report	3/12/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009802	MSFOIA_WH009803	0.7.72.84579			Email	FW: Contract TIRWR-08 C-00022 with Ceteris	4/16/2010	Charles Davis	Paul Weibel	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009804	MSFOIA_WH009805	0.7.72.53167			Memo	Transfer Pricing Analysis: Information Request #1	4/30/2010	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009806	MSFOIA_WH009806	0.7.72.52473			Memo	Transfer Pricing Analysis: Information Request #2	4/30/2010	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009809	MSFOIA_WH009809	0.7.72.84461			Memo	Transfer Pricing Analysis: Information Request #2	4/30/2010	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009810	MSFOIA_WH009811	0.7.72.84410			Memo	Transfer Pricing Analysis: Information Request #1	4/30/2010	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009812	MSFOIA_WH009813	0.7.72.53652			Workpaper	IDR IE-2089 APAC MSSH Markups	5/27/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009814	MSFOIA_WH009815	0.7.72.52702			Workpaper	IDR IE-2090 APAC E&Y Study Follow-up	5/27/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009816	MSFOIA_WH009817	0.7.72.53515			Workpaper	IDR IE-2091 Americas MOPR Assets	5/28/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009818	MSFOIA_WH009819	0.7.72.53917			Workpaper	IDR IE-2092 APAC Buy-in Sales-Marketing	5/28/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009820	MSFOIA_WH009821	0.7.72.54043			Workpaper	IDR IE-2093 Buy-in Sales-Marketing	5/28/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009822	MSFOIA_WH009822	0.7.72.53063			Workpaper	IDR IE-2094 APAC MSH Activities	5/28/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009823	MSFOIA_WH009823	0.7.72.53899			Workpaper	IDR IE-2012 Singapore Interviewees	6/1/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009824	MSFOIA_WH009824	0.7.72.52693			Draft IDR	Form 4564 Information Document Request	6/1/2010	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009825	MSFOIA_WH009825	0.7.72.53662			Workpaper	IDR IE-2109 Final Projections Request - APAC (Withdrawn)	6/3/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009826	MSFOIA_WH009826	0.7.72.53731			Workpaper	IDR IE-2110 (Withdrawn) Request - Americas	6/3/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009829	MSFOIA_WH009829	0.7.72.53707			Workpaper	IDR IE-2117 CSA - Americas RAB Share Follow-up	6/7/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009830	MSFOIA_WH009830	0.7.72.53546			Workpaper	IDR IE-2125 Cost Pools-S&M Adjustment	6/7/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009831	MSFOIA_WH009831	0.7.72.52424			Workpaper	IDR IE-2129 Buy-in Analysis Question	6/7/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009832	MSFOIA_WH009833	0.7.72.53703			Workpaper	IDR IE-2132 Acquisition Buy-in Data	6/7/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009834	MSFOIA_WH009835	0.7.72.54160			Workpaper	IDR IE-2134 (rev) IP Cost Support	6/1/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009836	MSFOIA_WH009836	0.7.72.53495			Notes	Trsf Pricing Mtg – Initial IDRs	6/9/2010	Cheryl Potop-Jackson	Not indicated on document	Notes communicating examiner's preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009837	MSFOIA_WH009837	0.7.72.52622			Workpaper	IDR IE-2001 FY04,05 Tfr Price Docs EMEA, Americas	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009838	MSFOIA_WH009839	0.7.72.52585			Workpaper	IDR IE-2013 FY06 Americas CS Docs	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009840	MSFOIA_WH009841	0.7.72.54345			Workpaper	IDR IE-2017 FY06 Americas Valuation Study	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009842	MSFOIA_WH009842	0.7.72.52659			Workpaper	IDR IE-2019 World Wide Org Charts	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009843	MSFOIA_WH009844	0.7.72.52845			Workpaper	IDR IE-2023 FY06 What's America Questions	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009845	MSFOIA_WH009846	0.7.72.53480			Workpaper	IDR IE-2024 FY06 MSPR to MOPR Asset Sale Docs	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009847	MSFOIA_WH009847	0.7.72.54212			Workpaper	IDR IE-2025 APAC	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009848	MSFOIA_WH009848	0.7.72.52629			Workpaper	IDR IE-2027 APAC, Americas R&D Costs	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009849	MSFOIA_WH009849	0.7.72.53719			Workpaper	IDR IE-2028 APAC, Americas R&D Allocations	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009850	MSFOIA_WH009850	0.7.72.52555			Workpaper	IDR IE-2029 APAC, Americas CS Models	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009851	MSFOIA_WH009851	0.7.72.52841			Workpaper	IDR IE-2030 IRC 482 Briefing	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009852	MSFOIA_WH009852	0.7.72.52882			Workpaper	IDR IE-2032 Folder Contents	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009853	MSFOIA_WH009853	0.7.72.54328			Workpaper	IDR IE-2033 IDR IE-2026 Follow-up	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009854	MSFOIA_WH009854	0.7.72.52743			Workpaper	IDR IE-2034 E&Y APAC Briefing	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009855	MSFOIA_WH009855	0.7.72.53754			Workpaper	IDR IE-2035 KPMG Americas Briefing	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009856	MSFOIA_WH009856	0.7.72.52969			Workpaper	IDR IE-2046 Buy-in Calculations (APAC)	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009857	MSFOIA_WH009857	0.7.72.54086			Workpaper	IDR IE-2047 Buy-In Calculations (Americas)	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009858	MSFOIA_WH009858	0.7.72.53178			Workpaper	IDR IE-2050 OEM Licenses (Economist)	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009859	MSFOIA_WH009859	0.7.72.53003			Workpaper	IDR IE-2051 APA Royalty Exhibit (Economist)	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009860	MSFOIA_WH009860	0.7.72.54139			Workpaper	IDR IE-2055 License Prepayment	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009861	MSFOIA_WH009861	0.7.72.53805			Workpaper	IDR IE-2056 936 CSA	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009862	MSFOIA_WH009862	0.7.72.53148			Workpaper	IDR IE-2057 MOPR Data	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009863	MSFOIA_WH009863	0.7.72.53204			Workpaper	IDR IE-2062 APAC Projections	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009864	MSFOIA_WH009864	0.7.72.53193			Workpaper	IDR IE-2063 Americas Projections	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009865	MSFOIA_WH009865	0.7.72.53263			Workpaper	IDR IE-2064 APAC CS Data for FY 2007	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009866	MSFOIA_WH009866	0.7.72.54158			Workpaper	IDR IE-2065 Americas CS Data for FY 2007	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009867	MSFOIA_WH009867	0.7.72.54252			Workpaper	IDR IE-2066 APAC Royalty Detail	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009868	MSFOIA_WH009869	0.7.72.52499			Workpaper	IDR IE-2067 HSR Great Plains Docs	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009870	MSFOIA_WH009870	0.7.72.53735			Workpaper	IDR IE-2068 Americas Retail Buy-in KPMG	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009871	MSFOIA_WH009871	0.7.72.53388			Workpaper	IDR IE-2069 Other Acquisition Buy-in Data	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009872	MSFOIA_WH009873	0.7.72.52679			Workpaper	IDR IE-2071 Great Plains Acquisition Due Diligence	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009874	MSFOIA_WH009874	0.7.72.53532			Workpaper	IDR IE-2076 FAS 141 and 142 (Withdrawn)	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009875	MSFOIA_WH009876	0.7.72.53427			Workpaper	IDR IE-2078 Great Plains Due Diligence	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009877	MSFOIA_WH009877	0.7.72.53907			Workpaper	IDR IE-2079 Valuation Studies & Acquisitions	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009878	MSFOIA_WH009878	0.7.72.53240			Workpaper	IDR IE-2081 E&Y APAC CUTS	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009879	MSFOIA_WH009879	0.7.72.52533			Workpaper	IDR IE-2082 APAC Paid-up License	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009880	MSFOIA_WH009880	0.7.72.52789			Workpaper	IDR IE-2083 E&Y IDR 25 Follow-up	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009881	MSFOIA_WH009882	0.7.72.39413			Workpaper	IDR IE-2078 Great Plains Due Dilligence	6/11/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009883	MSFOIA_WH009884	0.7.72.53307			Workpaper	IDR IE-2088 APAC MSH Policy Docs	6/14/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009885	MSFOIA_WH009885	0.7.72.53758			Workpaper	IDR IE-2095 WACC Request	6/14/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009886	MSFOIA_WH009887	0.7.72.52939			Workpaper	IDR IE-2096 Americas Contracts	6/14/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009888	MSFOIA_WH009888	0.7.72.53339			Workpaper	IDR IE-2099 ETI Buy-in Questions	6/14/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009889	MSFOIA_WH009890	0.7.72.54001			Workpaper	IDR IE-2103 APAC E&Y CUTs	6/14/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009891	MSFOIA_WH009892	0.7.72.52695			Workpaper	IDR IE-2105 Cost Sharing - Pivot Tables-Spreadsheets	6/14/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009893	MSFOIA_WH009894	0.7.72.53475			Workpaper	IDR IE-2108 Cost Sharing- Acquisitions-Invention Investment Fund	6/14/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009895	MSFOIA_WH009895	0.7.72.52795			Workpaper	IDR IE-2114 CSA - Americas RAB Share Questions-Revised	6/14/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009896	MSFOIA_WH009896	0.7.72.54022			Workpaper	IDR IE-2115 APAC Other Marketing	6/14/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009897	MSFOIA_WH009897	0.7.72.52418			Workpaper	IDR IE-2116 APAC Royalty	6/14/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009898	MSFOIA_WH009898	0.7.72.52376			Workpaper	IDR IE-2126 APAC Segmented P&L's	6/14/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009899	MSFOIA_WH009899	0.7.72.53338			Workpaper	IDR IE-2127 Americas CSA Questions	6/14/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009900	MSFOIA_WH009902	0.7.72.52509			Workpaper	IDR IE-2128 MOPR Functions	6/14/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH009903	MSFOIA_WH009903	0.7.72.53347			Workpaper	IDR IE-2130 Americas Revenue by Source	6/14/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009904	MSFOIA_WH009905	0.7.72.52561			Workpaper	IDR IE-2135 Licensing Transactions	6/14/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009906	MSFOIA_WH009906	0.7.72.54355			Workpaper	IDR IE-2080 KPMG Model Excel Functions	6/28/2010	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009907	MSFOIA_WH009908	0.7.72.53342			Email	FW: Another Memory Question	6/30/2010	Fred Rapaport	Paul Weibel	Internal communication among IRS examiners regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009911	MSFOIA_WH009911	0.7.72.84397			Email	Interview Requests	7/16/2010	Ceteris	Paul Weibel; cc: Michelle Johnson, Ceteris	Preliminary discussion about proposed interviews to elicit information to inform analysis and decisions related to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009913	MSFOIA_WH009915	0.7.72.84614			Memo	IRS Marvin – Americas Retail Interviews	8/16/2010	Ceteris	Paul Weibel	Preliminary discussion about proposed interviews to elicit information to inform analysis and decisions related to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH009916	MSFOIA_WH010013	0.7.72.81608			Draft Report	Economist Report	8/23/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH010014	MSFOIA_WH010023	0.7.72.84517			Draft notes	Interview Notes – David Webster	9/11/2006	Not indicated on document	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010024	MSFOIA_WH010031	0.7.72.84616			Draft notes	Interview Notes – Jon Roskill	9/11/2006	Not indicated on document	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010032	MSFOIA_WH010036	0.7.72.82718			Workpaper	None provided on document	9/30/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010037	MSFOIA_WH010037	0.7.72.81569			Draft NOPA	NOTICE OF PROPOSED ADJUSTMENT	Not Dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010038	MSFOIA_WH010038	0.7.72.81593			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/30/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010039	MSFOIA_WH010039	0.7.72.39328			Draft NOPA	NOTICE OF PROPOSED ADJUSTMENT	10/1/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010040	MSFOIA_WH010040	0.7.72.22208			Email	RE: Microsoft CSA	4/14/2009	Steven Musher	Kenneth Christman, Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH010041	MSFOIA_WH010041	0.7.72.22223			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/17/2009	Christopher Bello	William McCarthy; Laurel Robinson; Michelle Korbas; Kenneth Christman; Barbara Leonard; Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010042	MSFOIA_WH010042	0.7.72.22225			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/17/2007	William McCarthy	Christopher Bello; Kenneth Christman; Michelle Korbas; Laurel Robinson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010043	MSFOIA_WH010044	0.7.72.22230			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/17/2009	Michelle Korbas	William McCarthy; Christopher Bello; Kenneth Christman; Laurel Robinson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010045	MSFOIA_WH010045	0.7.72.22236			Email	FW: Meeting with Steve Musher	7/15/2009	Christopher Bello	Kenneth Christman	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010046	MSFOIA_WH010046	0.7.72.22237			Email	RE: Meeting with Steve Musher	7/15/2009	Kenneth Christman	Christopher Bello	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH010047	MSFOIA_WH010047	0.7.72.22250			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/24/2009	William McCarthy	Kenneth Christman; Christopher Bello; Michelle Korbas; Cathy Goodson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010048	MSFOIA_WH010051	0.7.72.22250.1			Memo	Microsoft Corp. & Subsidiaries (FYE June 30, 2004 - June 30, 2006)	9/24/2009	William McCarthy	Kenneth Christman, Christopher Bello	Memo providing information to agency attorneys to solicit legal advice to inform decisions involved in examining certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010052	MSFOIA_WH010052	0.7.72.22264			Email	Microsoft Case - Facts	12/18/2009	Laurel Robinson	Kenneth Christman; cc: Steven Musher; Barbara Leonard; Christopher Bello; Cathy Goodson; William McCarthy	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010053	MSFOIA_WH010053	0.7.72.22265			Email	RE: Microsoft Case - Facts	12/23/2009	Kenneth Christman	William McCarthy; cc: Christopher Bello; Laurel Robinson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010054	MSFOIA_WH010054	0.7.72.22267			Email	RE: Microsoft Case - Facts	12/29/2009	Laurel Robinson	Kenneth Christman; William McCarthy; cc: Christopher Bello; Barbara Leonard	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH010055	MSFOIA_WH010055	0.7.72.22269			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/4/2010	Kenneth Christman	Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010056	MSFOIA_WH010064	0.7.72.22269.1			Draft Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Kenneth Christman	Not indicated on document	Draft legal analysis circulated among agency attorneys for consideration while developing legal advice to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010065	MSFOIA_WH010065	0.7.72.22268			Email	Dumb as Dirt	1/6/2010	Laurel Robinson	Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010066	MSFOIA_WH010067	0.7.72.22271			Email	FW: Microsoft Case - Facts	1/12/2010	Laurel Robinson	Christopher Bello; Kenneth Christman; cc: William McCarthy; Cathy Goodson; Barbara Leonard	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010068	MSFOIA_WH010072	0.7.72.22271.1			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/23/2009	William McCarthy	Kenneth Christman	Memorandum from counsel, providing legal advice regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH010073	MSFOIA_WH010074	0.7.72.22270			Email	RE: Microsoft Case - Facts	1/12/2010	Laurel Robinson	Christopher Bello; Kenneth Christman; cc: William McCarthy; Cathy Goodson; Barbara Leonard	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010075	MSFOIA_WH010076	0.7.72.22272			Email	RE: Microsoft Case - Facts	1/12/2010	Laurel Robinson	Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010077	MSFOIA_WH010078	0.7.72.22273			Email	FW: Microsoft Case - Facts	1/13/2010	Christopher Bello	Kenneth Christman	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010079	MSFOIA_WH010080	0.7.72.22274			Email	RE: Microsoft Case - Facts	1/13/2010	Christopher Bello	Laurel Robinson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010081	MSFOIA_WH010082	0.7.72.22277			Email	RE: Microsoft Case - Facts	1/13/2010	Laurel Robinson	Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH010083	MSFOIA_WH010085	0.7.72.22275			Email	RE: Microsoft Case - Facts	1/14/2010	Kenneth Christman	Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010086	MSFOIA_WH010087	0.7.72.22276			Email	FW: Microsoft Case - Facts	1/14/2010	Christopher Bello	William McCarthy; Kenneth Christman; cc: Laurel Robinson; Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010088	MSFOIA_WH010090	0.7.72.22280			Email	RE: Microsoft Case - Facts	1/14/2010	William McCarthy	Christopher Bello; cc: Kenneth Christman; Laurel Robinson; Cathy Goodson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010091	MSFOIA_WH010095	0.7.72.22280.1			Contract	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document provided to examiners by Microsoft, which was shared with agency attorneys for consideration while developing requested legal advice to assist with decisions on issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010096	MSFOIA_WH010098	0.7.72.22278			Email	RE: Microsoft Case - Facts	1/14/2010	Kenneth Christman	Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH010099	MSFOIA_WH010099	0.7.72.22279			Email	Microsoft	1/21/2010	William McCarthy	Kenneth Christman, cc: Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010100	MSFOIA_WH010101	0.7.72.22281			Email	FW: Microsoft Case - Facts	1/25/2010	Christopher Bello	Laurel Robinson; Kenneth Christman; William McCarthy; Cathy Goodson; Barbara Leonard; Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010102	MSFOIA_WH010103	0.7.72.22282			Email	RE: Microsoft Case - Facts	1/26/2010	William McCarthy	Christopher Bello; cc: Kenneth Christman; Laurel Robinson; Cathy Goodson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010104	MSFOIA_WH010106	0.7.72.22283			Email	FW: Microsoft Case - Facts	2/11/2010	Laurel Robinson	Christopher Bello; cc: William McCarthy	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010107	MSFOIA_WH010109	0.7.72.22284			Email	RE: Microsoft Case - Facts	2/12/2010	Christopher Bello	Laurel Robinson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH010110	MSFOIA_WH010112	0.7.72.22285			Email	FW: Microsoft Case - Facts	2/12/2010	Christopher Bello	William McCarthy; cc: Laurel Robinson; Cathy Goodson; Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010113	MSFOIA_WH010115	0.7.72.22286			Email	RE: Microsoft Case - Facts	2/12/2010	Laurel Robinson	Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010116	MSFOIA_WH010118	0.7.72.22287			Email	FW: Microsoft Case - Facts	2/12/2010	Christopher Bello	Laurel Robinson, William McCarthy, Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010119	MSFOIA_WH010121	0.7.72.22288			Email	RE: Microsoft Case - Facts	2/15/2010	William McCarthy	Christopher Bello; cc: Laurel Robinson; Cathy Goodson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010122	MSFOIA_WH010124	0.7.72.22289			Email	RE: Microsoft Case - Facts	2/19/2010	Laurel Robinson	Christopher Bello; cc: William McCarthy	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH010125	MSFOIA_WH010125	0.7.72.22762			Email	Re: following up on NO position on the Seattle CSA issue	12/3/2009	Barbara Leonard	Maria Hwang; cc: P. Carter, Marty Walker, Patricia Chaback, T. Brandt, Laurel Robinson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010126	MSFOIA_WH010126	0.7.72.22763			Email	RE: following up on NO position on the Seattle CSA issue	12/4/2009	Laurel Robinson	Barbara Leonard; Maria Hwang; cc: P. Carter, Marty Walker, Patricia Chaback, T. Brandt	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010127	MSFOIA_WH010127	0.7.72.22764			Email	Microsoft	2/2/2010	Laurel Robinson	Patricia Chaback; Barbara Leonard; Gloria Sullivan	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010452	MSFOIA_WH010452	0.7.72.196324			Email	RE: Microsoft Case - Facts	12/23/2009	William McCarthy	Kenneth Christman; cc: Laurel Robinson; Cathy Goodson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010453	MSFOIA_WH010457	0.7.72.196324.1			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/23/2009	William McCarthy	Kenneth Christman	Memorandum from counsel, providing legal advice regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010507	MSFOIA_WH010548	0.7.72.196464.1			Draft NOPA	Form 886A - Explanation of Items	8/5/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH010573	MSFOIA_WH010586	0.7.72.134272.1			Spreadsheet	CSA BUY-IN INVENTORY REPORT	8/25/2010	Not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010590	MSFOIA_WH010591	0.7.72.396342			Email	Tomorrow's Conference call re: Outside Expert Report	4/16/2009	Joy Yen	Paul Weibel; Fred Rapaport; William McCarthy; Charles Davis; Cheryl Potop-Jackson	Internal discussion about the analysis to be used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010592	MSFOIA_WH010593	0.7.72.404625			Email	RE: Tomorrow's Conference call re: Outside Expert Report	4/16/2009	Charles Davis	Joy Yen; Paul Weibel; Fred Rapaport; M. McCarthy; Cheryl Potop-Jackson	Internal discussion about the analysis to be used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010594	MSFOIA_WH010595	0.7.72.55312			Email	DFO	11/19/2007	Timothy Wightman	Cheryl Potop-Jackson	Report addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010596	MSFOIA_WH010597	0.7.72.55214			Spreadsheet	None provided on document	5/22/2009	Cheryl Potop-Jackson	Not indicated on document	Communicating preliminary status and plans of examiners regarding certain aspects of the Microsoft examination, to inform decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010598	MSFOIA_WH010598	0.7.72.54997			Spreadsheet	None provided on document	5/22/2009	Cheryl Potop-Jackson	Not indicated on document	Communicating preliminary status and plans of examiners regarding certain aspects of the Microsoft examination, to inform decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010599	MSFOIA_WH010600	0.7.72.54558			Email	RE: DFO	5/22/2009	Cheryl Potop-Jackson	Timothy Wightman	Report addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH010601	MSFOIA_WH010602	0.7.72.54690			Spreadsheet	None provided on document	9/18/2008	Cheryl Potop-Jackson	Not indicated on document	Communicating preliminary status and plans of examiners regarding certain aspects of the Microsoft examination, to inform decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010603	MSFOIA_WH010605	0.7.72.404484			Email	FW: TIRWR-08-C-00022	6/16/2009	JoAnn Cutler	Charles Davis; cc: Julie izumoto	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010606	MSFOIA_WH010607	0.7.72.391801			Email	RE: TIRWR-08-C-00022	6/22/2009	Paul Weibel	Julie izumoto, Charles Davis	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010608	MSFOIA_WH010608	0.7.72.394597			Email	Fund transfer request	10/23/2009	Julie izumoto	Charles Davis	Discussing reclassifying funding for Ceteris contract	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010609	MSFOIA_WH010612	0.7.72.394597.1			Workpaper	None provided on document	10/23/2009	Not indicated on document	Not indicated on document	Examiner's workpaper communicating aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010613	MSFOIA_WH010613	0.7.72.394597.2			Workpaper	Request for Funding Reclassification	10/22/2009	Not indicated on document	Not indicated on document	Examiner's workpaper communicating aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010615	MSFOIA_WH010712	0.7.72.404659.1			Draft Report	Economist Report	1/5/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010713	MSFOIA_WH010713	0.7.72.404659.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-08 (WH Batch 003)	Full	MSFOIA_WH010715	MSFOIA_WH010715	0.7.72.403181.1			Word	Meeting to discuss buy-in resolution	1/15/2010	Paul Weibel	Not indicated on document	Notes from meeting with Microsoft, communicating examiner's preliminary thoughts and analysis about issues being examined and exam planning.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010716	MSFOIA_WH010716	0.7.72.395037			Email	RE: Tier I CSA estimate adjustment?	1/26/2010	Alton White	Geraldine Quinn, Charles Davis	Internal discussion about the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010717	MSFOIA_WH010718	0.7.72.393032			Email	RE: Tier I CSA estimate adjustment?	1/26/2010	Geraldine Quinn	Alton White, cc: Charles Davis	Internal discussion about the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010723	MSFOIA_WH010813	0.7.72.54732			Draft report	Evaluation of Acquisition Buy-in Payments	8/1/2009	Not indicated on document	Not indicated on document	Draft IRS economist report on acquisition buy-ins	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010814	MSFOIA_WH010820	0.7.72.54738			Workpaper	INTERNATIONAL AUDIT PLAN	2/25/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010821	MSFOIA_WH010821	0.7.72.54817			Email	Service of Summons	8/17/2007	William McCarthy	Cheryl Potop-Jackson	Internal communication between IRS examiner and agency attorney regarding legal advice relevant to issuance of summons.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010822	MSFOIA_WH010848	0.7.72.54766			Draft PowerPoint	Microsoft Corp. CTM DFO-West Briefing	10/24/2007	Not indicated on document	Not indicated on document	Discussion draft of slides communicating preliminary thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH010849	MSFOIA_WH010849	0.7.72.54703			Meeting agenda	Agenda – Meeting with DFO	9/17/2009	Cheryl Potop-Jackson	Not indicated on document	Agenda for an internal briefing, communicating preliminary examination plans and thoughts about exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010850	MSFOIA_WH010850	0.7.72.54460			Workpaper	APAC Buy-In	10/24/2007	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010851	MSFOIA_WH010852	0.7.72.54855			Email	DFO	2007/11	Timothy Wightman	Cheryl Potop-Jackson	Report addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010853	MSFOIA_WH010859	0.7.72.392067			Workpaper	INTERNATIONAL AUDIT PLAN	2/25/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010860	MSFOIA_WH010890	0.7.72.392236			Form	Domestic Audit Plan	2/25/2010	Not indicated on document	Not indicated on document	Discussion draft of audit plan communicating preliminary thoughts about how to conduct certain enforcement activity.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010891	MSFOIA_WH010927	0.7.72.54651			Draft NOPA	Form 886A - Explanation of Items	7/6/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010928	MSFOIA_WH010969	0.7.72.54702			Draft NOPA	Form 886A - Explanation of Items	Not Dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH010971	MSFOIA_WH010973	0.7.72.394246.1	FOIA-0001993	FOIA-0001995	Draft memo	IRS Marvin - Americas Retail Interviews	8/16/2010	Ceteris	Paul Weibel	Discussion draft of a document communicating preliminary thoughts and analysis intended to aid in decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010975	MSFOIA_WH010976	0.7.72.398040.1	FOIA-0001997	FOIA-0001998	Spreadsheet	None provided on document	8/1/2008	Paul Weibel	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010979	MSFOIA_WH010979	0.7.72.395692			Email	RE: Marvin Draft Transfer Pricing Report	9/24/2010	Ceteris	Paul Weibel, cc: Ceteris, Michelle Johnson, Charles Davis	Transmitting draft Ceteris report and PASSWORD	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Communications Between the Service and Experts
2014-08 (WH Batch 003)	Full	MSFOIA_WH010982	MSFOIA_WH010983	0.7.72.55237			Workpaper	Activity Record -- Cheryl Potop-Jackson, STC	9/1/2009	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH010984	MSFOIA_WH011081	0.7.72.52178			Draft Report	Economist Report	1/5/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011082	MSFOIA_WH011179	0.7.72.52273			Draft Report	Economist Report	1/5/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH011180	MSFOIA_WH011200	0.7.72.215143			Spreadsheet	Significant § 482 Buy-in Cases	3/18/2009	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011202	MSFOIA_WH011216	0.7.72.253881.1	FOIA-0001841	FOIA-0001855	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH011258	MSFOIA_WH011272	0.7.72.254999.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH011278	MSFOIA_WH011298	0.7.72.244889			Workpaper	Significant § 482 Buy-in Cases	4/22/2009	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011317	MSFOIA_WH011319	0.7.72.229758.1	FOIA-0001572	FOIA-0001574	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH011326	MSFOIA_WH011328	0.7.72.238126.1	FOIA-0001757	FOIA-0001759	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH011380	MSFOIA_WH011383	0.7.72.219934.1	FOIA-0001512	FOIA-0001515	Report	Tier I/II Monthly Report as of September 1, 2009	9/1/2009	Not indicated on document	Not indicated on document	Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011399	MSFOIA_WH011419	0.7.72.241269			Workpaper	Significant § 482 Buy-in Cases	9/15/2009	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011439	MSFOIA_WH011444	0.7.72.245549.2			NOT RESPONSIVE	NOT RESPONSIVE	NOT RESPONSIVE	NOT RESPONSIVE	NOT RESPONSIVE	NOT RESPONSIVE	NOT RESPONSIVE	NOT RESPONSIVE

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2014-08 (WH Batch 003)	Full	MSFOIA_WH011445	MSFOIA_WH011446	0.7.72.245549.3			NOT RESPONSIVE	NOT RESPONSIVE	NOT RESPONSIVE	NOT RESPONSIVE	NOT RESPONSIVE	NOT RESPONSIVE	NOT RESPONSIVE	NOT RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH011448	MSFOIA_WH011452	0.7.72.246106.1	FOIA-0001804	FOIA-0001808	Report	Tier I/II Monthly Report as of October 31, 2009	10/31/2009	Not indicated on document	Not indicated on document	Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011453	MSFOIA_WH011456	0.7.72.246106.2	FOIA-0001809	FOIA-0001812	Report	Tier I/II Monthly Report as of November 2, 2009	11/2/2009	Not indicated on document	Not indicated on document	Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011494	MSFOIA_WH011494	0.7.72.224691			Email	My IMT notes-- Buy-in At Issue	1/21/2010	Michelle Korbas	Barbara Leonard, Geraldine Quinn, Nancy Bronson	Internal discussion about the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011495	MSFOIA_WH011495	0.7.72.234170			Email	Tier I CSA estimate adjustment?	1/21/2010	Geraldine Quinn	Alton White, Joy Yen, Nancy Bronson, Michelle Korbas	Internal discussion about the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011507	MSFOIA_WH011537	0.7.72.234742			Spreadsheet	Significant § 482 Buy-in Cases	10/8/2009	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH011538	MSFOIA_WH011539	0.7.72.227469			Email	FW: cost sharing case	2/8/2010	Joy Yen	Michelle Korbas; cc: Jon Tamaki, Nancy Bronson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011560	MSFOIA_WH011591	0.7.72.235694.1	FOIA-0001671	FOIA-0001702	Spreadsheet	Significant § 482 Buy-in Cases	3/31/2010	Not indicated on document	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011601	MSFOIA_WH011631	0.7.72.223551			Spreadsheet	Significant § 482 Buy-in Cases	3/1/2010	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011635	MSFOIA_WH011650	0.7.72.233256.1	FOIA-0001612	FOIA-0001627	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH011651	MSFOIA_WH011681	0.7.72.233256.2	FOIA-0001628	FOIA-0001658	Spreadsheet	Significant § 482 Buy-in Cases	3/1/2010	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH011691	MSFOIA_WH011726	0.7.72.213626			Spreadsheet	Significant § 482 Buy-in Cases	6/30/2010	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011747	MSFOIA_WH011760	0.7.72.235898.1	FOIA-0001708	FOIA-0001721	Workpaper	CSA BUY-IN INVENTORY REPORT	9/3/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011762	MSFOIA_WH011793	0.7.72.226563			Spreadsheet	Significant § 482 Buy-in Cases	3/1/2010	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011794	MSFOIA_WH011834	0.7.72.220218			Spreadsheet	Significant § 482 Buy-in Cases	8/27/2010	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011849	MSFOIA_WH011858	0.7.72.265952			Draft memo	None provided on document	3/26/2009	William McCarthy	Not indicated on document	Discussion draft of a memorandum from counsel, providing legal advice regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH011868	MSFOIA_WH011868	0.7.72.267247			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	William McCarthy	Kenneth Christman, Christopher Bello	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011869	MSFOIA_WH011888	0.7.72.267258			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	William McCarthy	Kenneth Christman, Christopher Bello	Memo requesting legal advice from agency attorneys regarding decisions involved in examining certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011889		0.7.72.266952			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	William McCarthy	Kenneth Christman, Christopher Bello	Proposed exhibit for discussion draft of a memorandum from counsel, providing legal advice regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011896	MSFOIA_WH011915	0.7.72.264456			Workpaper	CASE HISTORY	9/9/2009	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011916	MSFOIA_WH011916	0.7.72.264200			Notes	Ceteris Report	7/13/2009	William McCarthy	Not indicated on document	Notes on Ceteris report, communicating attorney's preliminary thoughts about legal advice related to expert report.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH011918	MSFOIA_WH011931	0.7.72.265266			Workpaper	CASE HISTORY	9/9/2009	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011932	MSFOIA_WH011947	0.7.72.265570			Workpaper	CASE HISTORY	9/10/2009	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011948	MSFOIA_WH011950	0.7.72.263909			Draft memo	Microsoft Corporation (2004-2006) Review of Reports from A. Ceteris (APAC Region)	9/15/2009	William McCarthy	Charles Davis, Paul Weibel	Unsigned discussion draft of a memorandum from counsel, providing legal advice regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011951	MSFOIA_WH011954	0.7.72.264048			Draft memo	Microsoft Corporation (2004-2006) Review of Reports from A. Ceteris (APAC Region)	9/15/2009	William McCarthy	Charles Davis, Paul Weibel	Unsigned discussion draft of a memorandum from counsel, providing legal advice regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011955	MSFOIA_WH011959	0.7.72.263939			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/23/2009	William McCarthy	Kenneth Christman, Christopher Bello	Memo providing information to agency attorneys to solicit legal advice to inform decisions involved in examining certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH011960	MSFOIA_WH011963	0.7.72.264857			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/24/2009	William McCarthy	Kenneth Christman, Christopher Bello	Memo providing information to agency attorneys to solicit legal advice to inform decisions involved in examining certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011964	MSFOIA_WH011977	0.7.72.265180			Workpaper	CASE HISTORY	10/5/2009	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011979	MSFOIA_WH011992	0.7.72.266142			Workpaper	CASE HISTORY	10/6/2009	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH011994	MSFOIA_WH012006	0.7.72.264444			Workpaper	CASE HISTORY	12/3/2009	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012008	MSFOIA_WH012011	0.7.72.265120			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	William McCarthy	Not indicated on document	Discussion draft of a memorandum from counsel, proposing legal advice regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH012012	MSFOIA_WH012016	0.7.72.267102			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/23/2009	William McCarthy	Kenneth Christman	Discussion draft of a memorandum from counsel, proposing legal advice regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012023	MSFOIA_WH012023	0.7.72.266275.1	FOIA-0001946		Workpaper	Taxpayer's Proposal For Resolution - Americas Buy-in	1/28/2010	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012024	MSFOIA_WH012035	0.7.72.267153			Workpaper	CASE HISTORY	2/5/2010	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012036	MSFOIA_WH012048	0.7.72.264403			PowerPoint Presentation	Microsoft Cost Sharing	Not Dated	Not indicated on document	Not indicated on document	Draft of a powerpoint presentation reflecting examiners' and agency attorney's preliminary thoughts and analysis, and legal theories, regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012049	MSFOIA_WH012070	0.7.72.266333			PowerPoint Presentation	Microsoft Presentation CIP CSA Meeting Baltimore	4/22/2008	Not indicated on document	Not indicated on document	Draft presentation on Microsoft Cost Sharing, sharing examiners' and attorneys' preliminary thoughts and analysis regarding legal advice and exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012071	MSFOIA_WH012093	0.7.72.267278			PowerPoint Presentation	Microsoft Cost Sharing	3/3/2010	Not indicated on document	Not indicated on document	Draft presentation on Microsoft Cost Sharing, sharing examiners' and attorneys' preliminary thoughts and analysis regarding legal advice and exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH012094	MSFOIA_WH012119	0.7.72.266177			Draft PowerPoint	Transfer of Intangibles Offshore – Cost Sharing Buy-in Document	3/8/2010	Joy Yen	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012120	MSFOIA_WH012142	0.7.72.263934			PowerPoint Presentation	Microsoft Cost Sharing	3/11/2010	Not indicated on document	Not indicated on document	Draft presentation on Microsoft Cost Sharing	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012143	MSFOIA_WH012165	0.7.72.264330			PowerPoint Presentation	Microsoft Cost Sharing	3/16/2010	Not indicated on document	Not indicated on document	Draft presentation on Microsoft Cost Sharing	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012166	MSFOIA_WH012188	0.7.72.267024			PowerPoint Presentation	Microsoft Cost Sharing	3/18/2010	Not indicated on document	Not indicated on document	Draft presentation on Microsoft Cost Sharing	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012189	MSFOIA_WH012272	0.7.72.265301			Draft PowerPoint Presentation	LMSB – CTM International Compliance Challenge	4/6/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward. Shared with agency attorney to solicit legal advice regarding issues in presentation.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH012273	MSFOIA_WH012296	0.7.72.264428			Draft PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/23/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward. Shared with agency attorney to solicit legal advice regarding issues in presentation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012297	MSFOIA_WH012320	0.7.72.267069			Draft PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward. Shared with agency attorney to solicit legal advice regarding issues in presentation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012321	MSFOIA_WH012345	0.7.72.264955			Draft PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward. Shared with agency attorney to solicit legal advice regarding issues in presentation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012346	MSFOIA_WH012346	0.7.72.267025			Draft PowerPoint Presentation	None provided on document	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward. Shared with agency attorney to solicit legal advice regarding issues in presentation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012347	MSFOIA_WH012370	0.7.72.267276			Draft PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/1/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward. Shared with agency attorney to solicit legal advice regarding issues in presentation.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH012371	MSFOIA_WH012382	0.7.72.265453			Workpaper	CASE HISTORY	2/4/2010	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012395	MSFOIA_WH012395	0.7.72.276842.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH012396	MSFOIA_WH012396	0.7.72.272319			Notes	MEETING WITH JOY YEN IN THE SJ OFFICE	8/21/2009	Not indicated on document	Not indicated on document	Meeting Notes on Joy Yen case updates, communicating preliminary thoughts about exam issues and planning.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012397	MSFOIA_WH012397	0.7.72.337087			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/21/2009	Kenneth Christman	Steven Musher; Christopher Bello; Bettie Ricca; Meryl Silver; Michael DiFronzo; cc: Lindsey Lindsey	Transmitting certain document to agency attorneys for consideration while providing advice to examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012398	MSFOIA_WH012414	0.7.72.337087.1			PowerPoint Presentation	Request for Chief Counsel, Advice on Microsoft CSA	7/22/2009	Kenneth Christman	Not indicated on document	Presentation from Counsel, proposing legal advice regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012415	MSFOIA_WH012415	0.7.72.349574			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/21/2009	Steven Musher	Gwendolyn Holmes	Transmitting certain document to agency attorneys for consideration while providing advice to examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH012416	MSFOIA_WH012432	0.7.72.349574.1			PowerPoint Presentation	Request for Chief Counsel, Advice on Microsoft CSA	7/22/2009	Kenneth Christman	Not indicated on document	Presentation from Counsel, proposing legal advice regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012433	MSFOIA_WH012433	0.7.72.293187			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/11/2009	Kenneth Christman	Steven Musher; M. DiFronzo; B. Ricca; M. Silver	Transmitting certain document to agency attorneys for consideration while providing advice to examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012434	MSFOIA_WH012440	0.7.72.293187.1			Outline	"Economic Substance" analysis with respect to Microsoft/MOPR CSA.	12/11/2009	Not indicated on document	Not indicated on document	Outline for a memorandum from counsel, proposing legal advice regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012441	MSFOIA_WH012453	0.7.72.293187.2			Draft PowerPoint	Briefing On Microsoft CSA	12/14/2009	Not indicated on document	Not indicated on document	Discussion draft of slides communicating preliminary thoughts and analysis, and legal advice sought, regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012454	MSFOIA_WH012455	0.7.72.285815			Email	FW: Microsoft Case - Facts	1/12/2010	Laurel Robinson	Steven Musher	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH012456	MSFOIA_WH012460	0.7.72.285815.1			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/23/2009	William McCarthy	Kenneth Christman	Discussion draft of a memorandum from counsel, proposing legal advice regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012461	MSFOIA_WH012462	0.7.72.352580			Email	Fw: Microsoft Case - Facts	1/12/2010	S Musher	E. Davis; Laurel Robinson	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012463	MSFOIA_WH012467	0.7.72.352580.1			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/23/2009	William McCarthy	Kenneth Christman	Discussion draft of a memorandum from counsel, proposing legal advice regarding issues being examined and decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012468	MSFOIA_WH012469	0.7.72.318442			Email	Preparation for Danilack Meeting Project; Status Update; Breakdown of Companies on CSA Buy-In Inventory into Mature CFC vs Startup CFC	4/2/2010	Joseph Tobin	Steven Musher; cc: Christopher Bello, Joseph Tobin	Internal communication among IRS examiners and agency attorneys regarding issues being examined in multiple examinations, and decisions to be made regarding taxpayers' liability as it relates to a certain issue.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012470	MSFOIA_WH012480	0.7.72.318442.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH012481	MSFOIA_WH012512	0.7.72.318442.2			Workpaper	Significant § 482 Buy-in Cases	3/1/2010	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH012513	MSFOIA_WH012514	0.7.72.288263			Email	FW: Preparation for Danilack Meeting Project; Status Update; Breakdown of Companies on CSA Buy-In Inventory into Mature CFC vs Startup CFC	4/2/2010	Steven Musher	Michael Danilack; bcc: IRSCounsel Message Archive	Internal communication among IRS examiners and agency attorneys regarding issues being examined in multiple examinations, and decisions to be made regarding taxpayers' liability as it relates to a certain issue.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012515	MSFOIA_WH012525	0.7.72.288263.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH012526	MSFOIA_WH012557	0.7.72.288263.2			Workpaper	Significant § 482 Buy-in Cases	3/1/2010	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012558	MSFOIA_WH012559	0.7.72.317083			Email	RE: Preparation for Danilack Meeting Project; Status Update; Breakdown of Companies on CSA Buy-In Inventory into Mature CFC vs Startup CFC	4/2/2010	Joseph Tobin	Steven Musher; cc: Christopher Bello; J. Hindling; R. Weissler; D. McComber	Internal communication among IRS examiners and agency attorneys regarding issues being examined in multiple examinations, and decisions to be made regarding taxpayers' liability as it relates to a certain issue.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012560	MSFOIA_WH012563	0.7.72.317083.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH012564	MSFOIA_WH012565	0.7.72.358521			Email	RE: Preparation for Danilack Meeting Project; Status Update; Breakdown of Companies on CSA Buy-In Inventory into Mature CFC vs Startup CFC	4/2/2010	R. Weissler	Joseph Tobin; Steven Musher cc: Christopher Bello; J. Hindling; D. McComber	Internal communication among IRS examiners and agency attorneys regarding issues being examined in multiple examinations, and decisions to be made regarding taxpayers' liability as it relates to a certain issue.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH012566	MSFOIA_WH012568	0.7.72.321569			Email	Fw: Preparation for Danilack Meeting Project; Status Update; Breakdown of Companies on CSA Buy-In Inventory into Mature CFC vs Startup CFC	4/5/2010	Steven Musher	Michael Danilack	Internal communication among IRS examiners and agency attorneys regarding issues being examined in multiple examinations, and decisions to be made regarding taxpayers' liability as it relates to a certain issue.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012569	MSFOIA_WH012572	0.7.72.321569.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH012574	MSFOIA_WH012593	0.7.72.377505.1	FOIA-0001965	FOIA-0001984	Draft NOPA	Form 886A - Explanation of Items	8/3/2009	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012598	MSFOIA_WH012601	0.7.72.385200.1	FOIA-0001988	FOIA-0001991	Notes	Strategy Meeting -- Next Steps CSA Buy-in Adjustment	1/7/2010	Cheryl Potop-Jackson	Not indicated on document	Notes from Meeting on next steps on CSA issues, communicating preliminary thoughts about exam issues and planning.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012603	MSFOIA_WH012604	0.7.72.378885			Email	FW: Buy-in FRE 408	1/28/2010	Paul Weibel	Charles Davis; Cheryl Potop-Jackson; Marie Ishii; Alton White; Douglas Odell; William McCarthy; cc:Ryan James E; Fred Rapaport	Internal discussion about the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012605	MSFOIA_WH012609	0.7.72.378885.1			Workpaper	Taxpayer's Proposal For Resolution - Americas Buy-in	1/28/2010	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012610	MSFOIA_WH012610	0.7.72.375618			Email	RE: Redmond Buy-in	2/3/2010	Joy Yen	Paul Weibel; Alton White; Fred Rapaport; Douglas Odell; Charles Davis; Cheryl Potop-Jackson; Marie Ishii; William McCarthy	Internal discussion about the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH012611	MSFOIA_WH012629	0.7.72.375618.1			Workpaper	Taxpayer's Proposal For Resolution - Americas Buy-in	2/3/2010	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012630	MSFOIA_WH012650	0.7.72.366793			Draft NOPA	Form 886A - Explanation of Items	2/25/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012651	MSFOIA_WH012674	0.7.72.363395			Draft NOPA	Form 886A - Explanation of Items	8/5/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012675	MSFOIA_WH012696	0.7.72.367382			Draft NOPA	Form 886A - Explanation of Items	8/9/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012697	MSFOIA_WH012719	0.7.72.364465			Draft NOPA	Form 886A - Explanation of Items	8/10/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012720	MSFOIA_WH012742	0.7.72.366490			Draft NOPA	Form 886A - Explanation of Items	8/11/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012743	MSFOIA_WH012764	0.7.72.367057			Draft NOPA	Form 886A - Explanation of Items	8/16/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH012765	MSFOIA_WH012784	0.7.72.367732			Draft NOPA	Form 886A - Explanation of Items	8/16/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012785	MSFOIA_WH012804	0.7.72.370452			Draft NOPA	Form 886A - Explanation of Items	8/23/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012805	MSFOIA_WH012824	0.7.72.366543			Draft NOPA	Form 886A - Explanation of Items	8/23/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012825	MSFOIA_WH012826	0.7.72.388819			Email	RE: Revised SBC	9/13/2010	Marie Ishii	Douglas Odell	Internal discussion about the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012827	MSFOIA_WH012846	0.7.72.362243			Draft NOPA	Form 886A - Explanation of Items	8/23/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012847	MSFOIA_WH012867	0.7.72.365904			Draft NOPA	Form 886A - Explanation of Items	9/17/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012868	MSFOIA_WH012888	0.7.72.362872			Draft NOPA	Form 886A - Explanation of Items	9/20/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH012889	MSFOIA_WH012928	0.7.72.369240			Draft NOPA	Form 886A - Explanation of Items	9/30/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012930	MSFOIA_WH012951	0.7.72.367863			Draft NOPA	Form 886A - Explanation of Items	10/6/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012952	MSFOIA_WH012973	0.7.72.370518			Draft NOPA	Form 886A - Explanation of Items	10/7/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012974	MSFOIA_WH012996	0.7.72.364555			Draft NOPA	Form 886A - Explanation of Items	10/12/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH012997	MSFOIA_WH013019	0.7.72.370576			Draft NOPA	Form 886A - Explanation of Items	10/12/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013020	MSFOIA_WH013042	0.7.72.368515			Draft NOPA	Form 886A - Explanation of Items	10/18/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH013043	MSFOIA_WH013062	0.7.72.422738			Workpaper	Significant § 482 Buy-in Cases	4/1/2009	Michelle Korbias	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations and details thereof.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013063	MSFOIA_WH013171	0.7.72.424033			Draft PowerPoint Presentation	LMSB – CTM International Compliance Challenge	3/12/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013172	MSFOIA_WH013173	0.7.72.472468			Email (draft never sent)	RE: Request advice re time allocations - Cost Sharing Presentation	3/9/2010	Laurel Robinson	Gloria Sullivan; Laurel Robinson	Preliminary discussion among agency attorneys regarding a briefing to be provided about legal issues involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013184	MSFOIA_WH013187	0.7.72.446257.1	FOIA-0002386	FOIA-0002389	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013188	MSFOIA_WH013191	0.7.72.446257.2	FOIA-0002390	FOIA-0002393	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013192	MSFOIA_WH013193	0.7.72.446257.3	FOIA-0002394	FOIA-0002395	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013194	MSFOIA_WH013194	0.7.72.446257.4	FOIA-0002396		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013195	MSFOIA_WH013196	0.7.72.446257.5	FOIA-0002397	FOIA-0002398	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013197	MSFOIA_WH013199	0.7.72.446257.6	FOIA-0002399	FOIA-0002401	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013204	MSFOIA_WH013206	0.7.72.446257.8	FOIA-0002406	FOIA-0002408	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013207	MSFOIA_WH013208	0.7.72.446257.9	FOIA-0002409	FOIA-0002410	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013209	MSFOIA_WH013209	0.7.72.446257.10	FOIA-0002411		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013210	MSFOIA_WH013212	0.7.72.446257.11	FOIA-0002412	FOIA-0002414	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013263	MSFOIA_WH013266	0.7.72.451230.1	FOIA-0002426	FOIA-0002429	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013267	MSFOIA_WH013270	0.7.72.451230.2	FOIA-0002430	FOIA-0002433	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013271	MSFOIA_WH013273	0.7.72.451230.3	FOIA-0002434 - FOIA-0002436		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013274	MSFOIA_WH013275	0.7.72.451230.4	FOIA-0002437	FOIA-0002438	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-08 (WH Batch 003)	Full	MSFOIA_WH013276	MSFOIA_WH013277	0.7.72.451230.5	FOIA-0002439	FOIA-0002440	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013278	MSFOIA_WH013280	0.7.72.451230.6	FOIA-0002441	FOIA-0002443	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013285	MSFOIA_WH013286	0.7.72.451230.8	FOIA-0002448	FOIA-0002449	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013287	MSFOIA_WH013289	0.7.72.451230.9	FOIA-0002450	FOIA-0002452	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013290	MSFOIA_WH013292	0.7.72.451230.10	FOIA-0002453	FOIA-0002455	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013298	MSFOIA_WH013301	0.7.72.439216.1	FOIA-0002220	FOIA-0002223	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013302	MSFOIA_WH013305	0.7.72.439216.2	FOIA-0002224	FOIA-0002227	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013306	MSFOIA_WH013308	0.7.72.439216.3	FOIA-0002228	FOIA-0002230	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013309	MSFOIA_WH013310	0.7.72.439216.4	FOIA-0002231	FOIA-0002232	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013311	MSFOIA_WH013312	0.7.72.439216.5	FOIA-0002233	FOIA-0002234	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013313	MSFOIA_WH013315	0.7.72.439216.6	FOIA-0002235	FOIA-0002237	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013320	MSFOIA_WH013321	0.7.72.439216.8	FOIA-0002242	FOIA-0002243	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013322	MSFOIA_WH013324	0.7.72.439216.9	FOIA-0002244	FOIA-0002246	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013325	MSFOIA_WH013325	0.7.72.439216.10	FOIA-0002247		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013326	MSFOIA_WH013329	0.7.72.439216.11	FOIA-0002248	FOIA-0002251	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013330	MSFOIA_WH013330	0.7.72.474099			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/16/2009	Laurel Robinson	Angelyna Nguyen	Forwarding request for legal advice related to issues being examined in the Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013331	MSFOIA_WH013331	0.7.72.474099.1			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	Not indicated on document	Not indicated on document	Proposed exhibit for a discussion draft of a memorandum from counsel, proposing legal advice regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH013332	MSFOIA_WH013332	0.7.72.474099.2			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	Not indicated on document	Not indicated on document	Proposed exhibit for a discussion draft of a memorandum from counsel, proposing legal advice regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013333	MSFOIA_WH013352	0.7.72.474099.3			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	Not indicated on document	Not indicated on document	Discussion draft of a memorandum from counsel, proposing legal advice regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013353	MSFOIA_WH013356	0.7.72.443053			Report	Tier I/II Monthly Report as of June 30, 2009	7/2/2009	Not indicated on document	Not indicated on document	Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013358	MSFOIA_WH013361	0.7.72.433642.1	FOIA-0002119	FOIA-0002122	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013362	MSFOIA_WH013366	0.7.72.433642.2	FOIA-0002123	FOIA-0002127	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013367	MSFOIA_WH013368	0.7.72.433642.3	FOIA-0002128	FOIA-0002129	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013369	MSFOIA_WH013370	0.7.72.433642.4	FOIA-0002130	FOIA-0002131	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013371	MSFOIA_WH013373	0.7.72.433642.5	FOIA-0002132	FOIA-0002134	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013378	MSFOIA_WH013378	0.7.72.433642.7	FOIA-0002139		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013379	MSFOIA_WH013381	0.7.72.433642.8	FOIA-0002140	FOIA-0002142	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013382	MSFOIA_WH013383	0.7.72.433642.9	FOIA-0002143	FOIA-0002144	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013384	MSFOIA_WH013386	0.7.72.433642.10	FOIA-0002145	FOIA-0002147	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013387	MSFOIA_WH013390	0.7.72.433642.11	FOIA-0002148	FOIA-0002151	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013401	MSFOIA_WH013403	0.7.72.443463.1	FOIA-0002327	FOIA-0002329	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013404	MSFOIA_WH013405	0.7.72.443463.2	FOIA-0002330	FOIA-0002331	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013406	MSFOIA_WH013409	0.7.72.443463.3	FOIA-0002332	FOIA-0002335	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-08 (WH Batch 003)	Full	MSFOIA_WH013415	MSFOIA_WH013418	0.7.72.443463.5	FOIA-0002341	FOIA-0002344	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013419	MSFOIA_WH013421	0.7.72.443463.6	FOIA-0002345	FOIA-0002347	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013422	MSFOIA_WH013423	0.7.72.443463.7	FOIA-0002348	FOIA-0002349	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013424	MSFOIA_WH013425	0.7.72.443463.8	FOIA-0002350	FOIA-0002351	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013426	MSFOIA_WH013426	0.7.72.443463.9	FOIA-0002352		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013427	MSFOIA_WH013430	0.7.72.443463.10	FOIA-0002353	FOIA-0002356	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013437	MSFOIA_WH013440	0.7.72.457538.1	FOIA-0002581	FOIA-0002584	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013441	MSFOIA_WH013444	0.7.72.457538.2	FOIA-0002585	FOIA-0002588	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013445	MSFOIA_WH013446	0.7.72.457538.3	FOIA-0002589	FOIA-0002590	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013447	MSFOIA_WH013447	0.7.72.457538.4	FOIA-0002591		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013448	MSFOIA_WH013448	0.7.72.457538.5	FOIA-0002592		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013449	MSFOIA_WH013454	0.7.72.457538.6	FOIA-0002593	FOIA-0002598	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013455	MSFOIA_WH013458	0.7.72.457538.7	FOIA-0002599	FOIA-0002602	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013459	MSFOIA_WH013461	0.7.72.457538.8	FOIA-0002603	FOIA-0002605	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013462	MSFOIA_WH013463	0.7.72.457538.9	FOIA-0002606	FOIA-0002607	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013464	MSFOIA_WH013466	0.7.72.457538.10	FOIA-0002608	FOIA-0002610	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013480	MSFOIA_WH013485	0.7.72.444071.2			Draft briefing materials	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/30/2009	Not indicated on document	Not indicated on document	Draft briefing report on CSA buy-in cases prepared for the Commissioner, including a case currently in active litigation, and addressing issues also being examined in Microsoft audit.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege, and Attorney Work Product; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. The information being withheld includes information subject to the work product doctrine which protects documents and other memoranda prepared by an attorney in contemplation of litigation. The doctrine extends not only to documents prepared by an attorney, but also to those working under the direction of an attorney. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH013486	MSFOIA_WH013487	0.7.72.444071.3			Draft briefing materials	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/4/2009	Not indicated on document	Not indicated on document	Draft briefing report on CSA buy-in cases prepared for the Commissioner, including a case currently in active litigation, and addressing issues also being examined in Microsoft audit.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege, and Attorney Work Product; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. The information being withheld includes information subject to the work product doctrine which protects documents and other memoranda prepared by an attorney in contemplation of litigation. The doctrine extends not only to documents prepared by an attorney, but also to those working under the direction of an attorney. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013496	MSFOIA_WH013501	0.7.72.437997.2			Draft briefing materials	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/30/2009	Not indicated on document	Not indicated on document	Draft briefing report on CSA buy-in cases prepared for the Commissioner, including a case currently in active litigation, and addressing issues also being examined in Microsoft audit.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. The information being withheld includes information subject to the work product doctrine which protects documents and other memoranda prepared by an attorney in contemplation of litigation. The doctrine extends not only to documents prepared by an attorney, but also to those working under the direction of an attorney. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013502	MSFOIA_WH013503	0.7.72.437997.3			Draft briefing materials	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/4/2009	Not indicated on document	Not indicated on document	Draft briefing report on CSA buy-in cases prepared for the Commissioner, including a case currently in active litigation, and addressing issues also being examined in Microsoft audit.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege, and Attorney Work Product; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. The information being withheld includes information subject to the work product doctrine which protects documents and other memoranda prepared by an attorney in contemplation of litigation. The doctrine extends not only to documents prepared by an attorney, but also to those working under the direction of an attorney. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013510	MSFOIA_WH013511	0.7.72.458112.1	FOIA-0002617	FOIA-0002618	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013512	MSFOIA_WH013515	0.7.72.458112.2	FOIA-0002619	FOIA-0002622	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013516	MSFOIA_WH013521	0.7.72.458112.3	FOIA-0002623	FOIA-0002628	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013522	MSFOIA_WH013524	0.7.72.458112.4	FOIA-0002629	FOIA-0002631	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013525	MSFOIA_WH013526	0.7.72.458112.5	FOIA-0002632	FOIA-0002633	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-08 (WH Batch 003)	Full	MSFOIA_WH013527	MSFOIA_WH013529	0.7.72.458112.6	FOIA-0002634	FOIA-0002636	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013535	MSFOIA_WH013536	0.7.72.458112.8	FOIA-0002642	FOIA-0002643	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013537	MSFOIA_WH013537	0.7.72.458112.9	FOIA-0002644		Report	Tier I/II Monthly Report as of November 2009	11/4/2009	Not indicated on document	Not indicated on document	Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013538	MSFOIA_WH013541	0.7.72.458112.10	FOIA-0002645	FOIA-0002648	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013549	MSFOIA_WH013552	0.7.72.453339.1	FOIA-0002457	FOIA-0002460	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013553	MSFOIA_WH013558	0.7.72.453339.2	FOIA-0002461	FOIA-0002466	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013559	MSFOIA_WH013561	0.7.72.453339.3	FOIA-0002467	FOIA-0002469	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013562	MSFOIA_WH013563	0.7.72.453339.4	FOIA-0002470	FOIA-0002471	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013564	MSFOIA_WH013565	0.7.72.453339.5	FOIA-0002472	FOIA-0002473	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013566	MSFOIA_WH013568	0.7.72.453339.6	FOIA-0002474	FOIA-0002476	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013575	MSFOIA_WH013575	0.7.72.453339.8	FOIA-0002483		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013576	MSFOIA_WH013579	0.7.72.453339.9	FOIA-0002484	FOIA-0002487	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013580	MSFOIA_WH013583	0.7.72.453339.10	FOIA-0002488	FOIA-0002491	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013584	MSFOIA_WH013585	0.7.72.436816			Email	FW: Tier I CSA estimate adjustment?	1/26/2010	Geraldine Quinn	Barbara Leonard, Nancy Bronson	Internal discussion about the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013587	MSFOIA_WH013587	0.7.72.454540.1	FOIA-0002531		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013588	MSFOIA_WH013591	0.7.72.454540.2	FOIA-0002532	FOIA-0002535	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013592	MSFOIA_WH013593	0.7.72.454540.3	FOIA-0002536	FOIA-0002537	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013594	MSFOIA_WH013597	0.7.72.454540.4	FOIA-0002538	FOIA-0002541	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013598	MSFOIA_WH013601	0.7.72.454540.5	FOIA-0002542	FOIA-0002545	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013602	MSFOIA_WH013607	0.7.72.454540.6	FOIA-0002546	FOIA-0002551	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-08 (WH Batch 003)	Full	MSFOIA_WH013608	MSFOIA_WH013611	0.7.72.454540.7	FOIA-0002552	FOIA-0002555	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013612	MSFOIA_WH013612	0.7.72.454540.8	FOIA-0002556		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013613	MSFOIA_WH013614	0.7.72.454540.9	FOIA-0002557	FOIA-0002558	Report	Tier I/II Monthly Report as of February 2010	2/5/2010	Not indicated on document	Not indicated on document	Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013615	MSFOIA_WH013618	0.7.72.454540.10	FOIA-0002559	FOIA-0002562	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013634	MSFOIA_WH013637	0.7.72.477123.1	FOIA-0002672	FOIA-0002675	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013638	MSFOIA_WH013644	0.7.72.477123.2	FOIA-0002676	FOIA-0002682	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013645	MSFOIA_WH013648	0.7.72.477123.3	FOIA-0002683	FOIA-0002686	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013649	MSFOIA_WH013649	0.7.72.477123.4	FOIA-0002687		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013650	MSFOIA_WH013651	0.7.72.477123.5	FOIA-0002688	FOIA-0002689	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013652	MSFOIA_WH013655	0.7.72.477123.6	FOIA-0002690	FOIA-0002693	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013660	MSFOIA_WH013661	0.7.72.477123.8	FOIA-0002698		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013662	MSFOIA_WH013665	0.7.72.477123.9	FOIA-0002699	FOIA-0002702	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013666	MSFOIA_WH013666	0.7.72.477123.10	FOIA-0002703		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013667	MSFOIA_WH013670	0.7.72.477123.11	FOIA-0002704	FOIA-0002707	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013686	MSFOIA_WH013689	0.7.72.453448.1	FOIA-0002493	FOIA-0002496	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013690	MSFOIA_WH013693	0.7.72.453448.2	FOIA-0002497	FOIA-0002500	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013694	MSFOIA_WH013697	0.7.72.453448.3	FOIA-0002501	FOIA-0002504	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013698	MSFOIA_WH013704	0.7.72.453448.4	FOIA-0002505	FOIA-0002511	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013705	MSFOIA_WH013708	0.7.72.453448.5	FOIA-0002512	FOIA-0002515	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013709	MSFOIA_WH013710	0.7.72.453448.6	FOIA-0002516	FOIA-0002517	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013711	MSFOIA_WH013712	0.7.72.453448.7	FOIA-0002518	FOIA-0002519	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013713	MSFOIA_WH013716	0.7.72.453448.8	FOIA-0002520	FOIA-0002523	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013721	MSFOIA_WH013722	0.7.72.453448.10	FOIA-0002528	FOIA-0002529	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-08 (WH Batch 003)	Full	MSFOIA_WH013724	MSFOIA_WH013727	0.7.72.437654.1	FOIA-0002164	FOIA-0002167	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013732	MSFOIA_WH013735	0.7.72.437654.3	FOIA-0002172	FOIA-0002175	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013736	MSFOIA_WH013736	0.7.72.437654.4	FOIA-0002176		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013737	MSFOIA_WH013738	0.7.72.437654.5	FOIA-0002177	FOIA-0002178	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013739	MSFOIA_WH013742	0.7.72.437654.6	FOIA-0002179	FOIA-0002182	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013743	MSFOIA_WH013749	0.7.72.437654.7	FOIA-0002183	FOIA-0002189	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013750	MSFOIA_WH013753	0.7.72.437654.8	FOIA-0002190	FOIA-0002193	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013754	MSFOIA_WH013754	0.7.72.437654.9	FOIA-0002194		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013755	MSFOIA_WH013756	0.7.72.437654.10	FOIA-0002195	FOIA-0002196	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013757	MSFOIA_WH013760	0.7.72.437654.11	FOIA-0002197	FOIA-0002200	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013761	MSFOIA_WH013764	0.7.72.439965			Report	Tier I/II Monthly Report as of April 30, 2010	5/28/2010	Not indicated on document	Not indicated on document	Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013771	MSFOIA_WH013772	0.7.72.462211			Email	FW: DFO West CIC_Monitoring_Report 8 15 10.xls	8/15/2010	Maria Hwang	P. Carter; Laurel Robinson; cc: F. McGinnis	Internal communication among IRS examiners and agency attorneys regarding issues being examined in multiple examinations, and decisions to be made regarding taxpayers' liability as it relates to a certain issue.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013773	MSFOIA_WH013789	0.7.72.462211.1			Report	CIC Monitoring Report	8/15/2010	Not indicated on document	Not indicated on document	Internal communication among IRS examiners and agency attorneys regarding issues being examined in multiple examinations, and decisions to be made regarding taxpayers' liability as it relates to a certain issue.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013795	MSFOIA_WH013798	0.7.72.439415.1	FOIA-0002253	FOIA-0002256	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-08 (WH Batch 003)	Full	MSFOIA_WH013799	MSFOIA_WH013802	0.7.72.439415.2	FOIA-0002257	FOIA-0002260	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013807	MSFOIA_WH013810	0.7.72.439415.4	FOIA-0002265	FOIA-0002268	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013811	MSFOIA_WH013817	0.7.72.439415.5	FOIA-0002269	FOIA-0002275	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013818	MSFOIA_WH013820	0.7.72.439415.6	FOIA-0002276	FOIA-0002278	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013821	MSFOIA_WH013821	0.7.72.439415.7	FOIA-0002279		NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013838	MSFOIA_WH013839	0.7.72.522643			Email	Questions	9/21/2010	Charles Davis	Marty Walker	Proposed dates of certain aspects of Microsoft audit, communicated for decisions on how to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013840	MSFOIA_WH013840	0.7.72.522643.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-08 (WH Batch 003)	Full	MSFOIA_WH013841	MSFOIA_WH013882	0.7.72.89881			Draft NOPA	Form 886A - Explanation of Items	Not Dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013883	MSFOIA_WH013980	0.7.72.569057			Draft Report	Economist Report	1/5/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013982	MSFOIA_WH013985	0.7.72.563329.1			Notes	Strategy Meeting – Next Steps CSA Buy-in Adjustment	1/7/2010	Cheryl Potop-Jackson	Not indicated on document	Notes from meeting re: next steps on CSA buy-in issue, communicating preliminary thoughts about exam issues and planning.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013986	MSFOIA_WH013987	0.7.72.562002			Email	RE: Buy-in FRE 408	1/28/2010	J Yen	Joy Yen	Internal discussion about the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH013988	MSFOIA_WH013992	0.7.72.562002.1			Workpaper	Taxpayer's Proposal For Resolution - Americas Buy-in	1/28/2010	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013993	MSFOIA_WH013994	0.7.72.584570			Email	RE: Redmond Buy-in - Keep in mind...	2/5/2010	Daniel Asquith	Joy Yen	Internal discussion about the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013995	MSFOIA_WH013995	0.7.72.572506			Email	VMS	2/8/2010	Paul Weibel	Joy Yen	Internal discussion about the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013996	MSFOIA_WH013996	0.7.72.584473			Email	RE: VMS	2/8/2010	Joy Yen	Paul Weibel	Internal discussion about the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH013997	MSFOIA_WH014004	0.7.72.566821			Workpaper	Cost Sharing Analysis	2/26/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014005	MSFOIA_WH014023	0.7.72.584715			Workpaper	Taxpayer's Proposal For Resolution - Americas Buy-in	3/3/2010	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014024	MSFOIA_WH014064	0.7.72.566948			Workpaper	None provided on document	3/3/2010	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH014065	MSFOIA_WH014065	0.7.72.581650			Email	FW: Redmond Buy-in	3/3/2010	Joy Yen	Chris Miller	Internal discussion about the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014066	MSFOIA_WH014084	0.7.72.581650.1			Workpaper	Taxpayer's Proposal For Resolution - Americas Buy-in	2/3/2010	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014085	MSFOIA_WH014119	0.7.72.570831			Workpaper	None provided on document	3/4/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014120	MSFOIA_WH014163	0.7.72.580992			Workpaper	None provided on document	3/5/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014164	MSFOIA_WH014214	0.7.72.587203			Workpaper	Cost Sharing Analysis	3/5/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014215	MSFOIA_WH014267	0.7.72.571046			Workpaper	None provided on document	3/9/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014268	MSFOIA_WH014302	0.7.72.585605			Workpaper	None provided on document	3/5/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH014303	MSFOIA_WH014383	0.7.72.571115			Draft PowerPoint Presentation	LMSB – CTM International Compliance Challenge	3/5/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014384	MSFOIA_WH014387	0.7.72.562202			Outline	CSA Buy In Presentation for Danilack	3/10/2010	Not indicated on document	Not indicated on document	Discussion draft of analysis of an issue in the examinations of Microsoft and other taxpayers, circulated for discussion in preparation for an internal briefing for agency managers.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014388	MSFOIA_WH014398	0.7.72.575673			Workpaper	CSA BUY-IN INVENTORY REPORT	2010/02	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014399	MSFOIA_WH014403	0.7.72.574786			Workpaper	Action Plan, Cost Sharing Presentation to Mike Danilack	3/10/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014404	MSFOIA_WH014405	0.7.72.559807			Workpaper	IDRS RESEARCH, TAXABLE INCOME	3/10/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014406	MSFOIA_WH014421	0.7.72.584182			Draft PowerPoint	Transfer of Intangibles Offshore Cost Sharing Buy-in	3/12/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH014422	MSFOIA_WH014476	0.7.72.577813			Workpaper	None provided on document	3/9/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014477	MSFOIA_WH014516	0.7.72.580964			Workpaper	None provided on document	3/15/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014517	MSFOIA_WH014521	0.7.72.581565			Workpaper	None provided on document	3/16/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014522	MSFOIA_WH014525	0.7.72.564784			Workpaper	None provided on document	3/16/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014526	MSFOIA_WH014548	0.7.72.559799			Draft PowerPoint	Microsoft Cost Sharing	3/16/2010	Not indicated on document	Not indicated on document	Discussion draft of analysis of an issue in the examinations of Microsoft and other taxpayers, circulated for discussion in preparation for an internal briefing for agency managers.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH014549	MSFOIA_WH014614	0.7.72.579458			Workpaper	None provided on document	3/12/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014615	MSFOIA_WH014635	0.7.72.581793			Workpaper	None provided on document	3/18/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014636	MSFOIA_WH014642	0.7.72.583594			Workpaper	None provided on document	3/17/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014643	MSFOIA_WH014654	0.7.72.568275			Draft PowerPoint	Financial Overview	3/19/2010	Not indicated on document	Not indicated on document	Discussion draft of analysis of an issue in the examinations of Microsoft and other taxpayers, circulated for discussion in preparation for an internal briefing for agency managers.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014655	MSFOIA_WH014673	0.7.72.565292			Workpaper	Taxpayer's Proposal For Resolution - Americas Buy-in	3/18/2010	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014674	MSFOIA_WH014675	0.7.72.582810			Workpaper	Buy-in Proposed by Taxpayer	3/18/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH014676	MSFOIA_WH014694	0.7.72.565013			PowerPoint Presentation	Financial Overview	3/18/2010	Not indicated on document	Not indicated on document	Discussion draft of analysis of an issue in the examinations of Microsoft and other taxpayers, circulated for discussion in preparation for an internal briefing for agency managers.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014695	MSFOIA_WH014718	0.7.72.566309			PowerPoint Presentation	Microsoft Cost Sharing	3/16/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014719	MSFOIA_WH014720	0.7.72.565119			Workpaper	IRS RESEARCH, TAXABLE INCOME	3/18/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014721	MSFOIA_WH014739	0.7.72.586591			PowerPoint Presentation	Financial Overview	3/18/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014740	MSFOIA_WH014750	0.7.72.584361			Workpaper	None provided on document	3/18/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014751	MSFOIA_WH014900	0.7.72.577687			Workpaper	None provided on document	3/19/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH014901	MSFOIA_WH014912	0.7.72.571767			Workpaper	Cost Sharing Analysis	3/18/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH014913	MSFOIA_WH015003	0.7.72.575076			Draft PowerPoint Presentation	LMSB – CTM International Compliance Challenge	4/6/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015004	MSFOIA_WH015095	0.7.72.574887			Draft PowerPoint Presentation	LMSB – CTM International Compliance Challenge	4/6/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015096	MSFOIA_WH015187	0.7.72.577807			Draft PowerPoint Presentation	LMSB – CTM International Compliance Challenge	4/6/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015188	MSFOIA_WH015271	0.7.72.584236			Draft PowerPoint Presentation	LMSB – CTM International Compliance Challenge	4/6/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015273	MSFOIA_WH015283	0.7.72.579408			Workpaper	None provided on document	3/22/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH015284	MSFOIA_WH015306	0.7.72.561374			Draft PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/23/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015307	MSFOIA_WH015390	0.7.72.562006			Workpaper	None provided on document	3/16/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015391	MSFOIA_WH015407	0.7.72.586440			Draft PowerPoint Presentation	None provided on document	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015408	MSFOIA_WH015408	0.7.72.576715			Draft PowerPoint Presentation	Basic Facts about Company Product Segments - worldwide	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015409	MSFOIA_WH015432	0.7.72.575043			Draft PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015433	MSFOIA_WH015457	0.7.72.568961			Draft PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015458	MSFOIA_WH015466	0.7.72.560107			Draft PowerPoint Presentation	None provided on document	3/26/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH015467	MSFOIA_WH015476	0.7.72.569143			Draft PowerPoint Presentation	None provided on document	3/26/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015477	MSFOIA_WH015489	0.7.72.568681			Workpaper	None provided on document	3/22/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015490	MSFOIA_WH015497	0.7.72.579868			Draft PowerPoint Presentation	None provided on document	3/29/2010	Not indicated on document	Not indicated on document	Excerpt of presentation to Michael Danilack on cost sharing	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015498	MSFOIA_WH015577	0.7.72.559054			Draft PowerPoint Presentation	LMSB – CTM International Compliance Challenge	4/6/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015578	MSFOIA_WH015700	0.7.72.568980			Workpaper	None provided on document	4/1/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015701	MSFOIA_WH015730	0.7.72.581785			Workpaper	None provided on document	4/1/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH015731	MSFOIA_WH015820	0.7.72.576794			Workpaper	None provided on document	4/1/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015821	MSFOIA_WH015829	0.7.72.563991			Draft PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/2/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015830	MSFOIA_WH015832	0.7.72.562330			Draft Workpaper	None provided on document	4/2/2010	Not indicated on document	Not indicated on document	Discussion draft of analysis of an issue in the examinations of Microsoft and other taxpayers, circulated for discussion in preparation for an internal briefing for agency managers.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015833	MSFOIA_WH015835	0.7.72.561525			Draft Workpaper	None provided on document	4/2/2010	Not indicated on document	Not indicated on document	Discussion draft of analysis of an issue in the examinations of Microsoft and other taxpayers, circulated for discussion in preparation for an internal briefing for agency managers.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015836	MSFOIA_WH015849	0.7.72.564081			Draft Workpaper	Income Shifting and Cost Sharing Arrangement	4/2/2010	Not indicated on document	Not indicated on document	Discussion draft of analysis of an issue in the examinations of Microsoft and other taxpayers, circulated for discussion in preparation for an internal briefing for agency managers.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH015850	MSFOIA_WH016006	0.7.72.579879			Draft Workpaper	None provided on document	3/9/2010	Not indicated on document	Not indicated on document	Discussion draft of analysis of an issue in the examinations of Microsoft and other taxpayers, circulated for discussion in preparation for an internal briefing for agency managers.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH016007	MSFOIA_WH016008	0.7.72.571661			Draft PowerPoint Presentation	None provided on document	4/12/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2014-08 (WH Batch 003)	Full	MSFOIA_WH016009	MSFOIA_WH016099	0.7.72.581402			Draft PowerPoint Presentation	LMSB – CTM International Compliance Challenge	4/14/2010	Not indicated on document	Not indicated on document	Discussion draft of presentation slides to be used to provide preliminary status and analysis of certain exam issues to executives, to aid in development of examination plans going forward.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH016107	MSFOIA_WH016148	0.7.72.568024.1			Draft NOPA	Form 886A - Explanation of Items	8/5/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH016150	MSFOIA_WH016190	0.7.72.582434			Draft NOPA	Form 886A - Explanation of Items	9/24/2010	Not indicated on document	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH016191	MSFOIA_WH016219	0.7.72.580784			Workpaper	None provided on document	9/29/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH016221	MSFOIA_WH016227	0.7.72.584772.1			Draft report	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/24/2010	Ceteris; Douglas Odell (comments)	Not indicated on document	Document received from Microsoft with internal comments reflecting preliminary analysis of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-08 (WH Batch 003)	Full	MSFOIA_WH016228	MSFOIA_WH016320	0.7.72.565455			Draft report	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/24/2010	Joy Yen (comments)	Not indicated on document	Draft expert report with internal comments reflecting preliminary analysis of examiner.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH016915	MSFOIA_WH016947	0.7.72.96264			Workpaper	Transfer Pricing Documentation: Asia Research and Development – Audit Trail FY05	Not Dated	Not indicated on document	Not indicated on document	Research performed by contractor for expert services for the Service for the purpose of discussing decisions involved in the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH016948	MSFOIA_WH016951	0.7.72.96008			Workpaper	Transfer Pricing Documentation: Asia Operational Support Services – Audit Trail FY05	Not Dated	Not indicated on document	Not indicated on document	Research performed by contractor for expert services for the Service for the purpose of discussing decisions involved in the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH016952	MSFOIA_WH016981	0.7.72.95976			Workpaper	Transfer Pricing Documentation: Asia MCS – Audit Trail FY05	Not Dated	Not indicated on document	Not indicated on document	Research performed by contractor for expert services for the Service for the purpose of discussing decisions involved in the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH016982	MSFOIA_WH017001	0.7.72.95938			memorandum	Transfer Pricing Documentation: Asia Research and Development – Comparable Company Descriptions FY05	Not Dated	Ceteris/Global Vantage	Not indicated on document	Research performed by contractor for expert services for the Service for the purpose of discussing decisions involved in the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017002	MSFOIA_WH017020	0.7.72.95189			memorandum	Transfer Pricing Documentation: Asia MCS – Comparable Company Descriptions FY05	Not Dated	Ceteris/Global Vantage	Not indicated on document	Research performed by contractor for expert services for the Service for the purpose of discussing decisions involved in the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017021	MSFOIA_WH017022	0.7.72.96015			Draft of IDR	Form 4564 Information Document Request	10/29/2007	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017023	MSFOIA_WH017024	0.7.72.61394			Draft of IDR	Form 4564 Information Document Request	11/1/2007	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017025	MSFOIA_WH017027	0.7.72.94988			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson, Alton White, Paul Weibel, Fred Rapaport; Ahmad Shahshahani	Memorandum reporting on status of ongoing Microsoft examination; discussing decisions involved in the scope and direction of the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017028	MSFOIA_WH017035	0.7.72.82050			Draft notes	Microsoft Interview Notes – Chris Caposella, VP Information Worker, PM group	6/15/2006	Dianne Hill	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017036	MSFOIA_WH017044	0.7.72.82054			Draft notes	Microsoft Interview Notes – Mike Delman, VP Global Marcom (Mktg Communications) Group	8/29/2006	Dianne Hill	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017045	MSFOIA_WH017052	0.7.72.82061			Draft notes	Microsoft Interview Notes – Andrew Lees, VP, Server & Tools Marketing & Solutions	9/11/2006	Dianne Hill	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017053	MSFOIA_WH017061	0.7.72.82062			Draft notes	Microsoft Interview Notes – Anne Groom, Director of Brand & Mktg Research	8/30/2006	Dianne Hill	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017062	MSFOIA_WH017070	0.7.72.82059			Draft notes	Microsoft Interview Notes – Sanjay P., VP Developer & Platform Evangelism	9/12/2006	Dianne Hill	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017071	MSFOIA_WH017077	0.7.72.82065			Draft notes	Microsoft Interview Notes – Chris Caposella, VP Information Worker, PM group	9/11/2006	Dianne Hill	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017078	MSFOIA_WH017088	0.7.72.82048			Draft notes	Microsoft Interview Notes – Neil Holloway, President MS EMEA	11/1/2006	Dianne Hill	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017089	MSFOIA_WH017097	0.7.72.82057			Draft notes	Microsoft Interview Notes – Simon Brown, VP Developer Platform Evangelism EMEA	10/30/2006	Dianne Hill	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017098	MSFOIA_WH017100	0.7.72.81893			Email	RE: Expert Services - Cost Sharing Buy-in Valuations	2/12/2008	Paul Weibel	William McCarthy; Michael Aarstol; Charles Davis; Alton White; Aarstol Michael P; Charles Davis; Alton White	Email between IRS employees and counsel regarding decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of IRS counsel attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017101	MSFOIA_WH017102	0.7.72.82002			Email	RE: Contract	2/15/2008	Michael Aarstol	Paul Weibel; Charles Davis; Alton White; William McCarthy; JoAnn Cutler; Cheryl Potop-Jackson	Email between IRS employees and counsel regarding decisions involved in the scope and direction of Microsoft examination, including information communicated with attorneys for purpose of securing legal advice	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communication with government attorney for purpose of securing/providing legal advice.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017103	MSFOIA_WH017104	0.7.72.82020			Email	RE: Outside Economic Experts in Cost Sharing / Intangibles Valuation	9/18/2007	Paul Weibel	William McCarthy, Joy Yen, Michael Aarstol, Alton White, Charles Davis, Cheryl Potop-Jackson, Ahmad Shahshahani, Fred Rapaport	Email between IRS employees and counsel regarding decisions involved in the scope and direction of Microsoft examination, including information communicated with attorneys for purpose of securing legal advice	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communication with government attorney for purpose of securing/providing legal advice.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017105	MSFOIA_WH017106	0.7.72.81890			Email	RE: Expert Services - Cost Sharing Buy-in Valuations	2/12/2008	[name withheld]	Paul Weibel	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017107	MSFOIA_WH017108	0.7.72.81897			Email	RE: Expert Services - Cost Sharing Buy-in Valuations	2/12/2008	William McCarthy	Paul Weibel	Email between IRS employees and counsel regarding decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of IRS counsel attorney for purpose of providing legal advice	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017109	MSFOIA_WH017110	0.7.72.95485			Draft of IDR	Form 4564 Information Document Request	3/25/2008	Paul Weibel	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017111	MSFOIA_WH017113	0.7.72.84243			Draft notes	Microsoft Interview Notes - Rob Short	9/14/2006	J. Ryan	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017114	MSFOIA_WH017122	0.7.72.84526			Draft notes	Microsoft Interview Notes - Amitabh Srivastava, VP Windows Core OS	6/15/2006	Not indicated on document	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017123	MSFOIA_WH017130	0.7.72.84476			Draft notes	Microsoft Interview Notes - Brendan Murphy, Researcher Cambridge UK	6/13/2006	Dianne Hill	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017131	MSFOIA_WH017141	0.7.72.81736			Draft notes	Microsoft Interview Notes - Brian Valentine, Sr. VP Windows Core OS	6/13/2006	Dianne Hill	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017142	MSFOIA_WH017152	0.7.72.84509			Draft notes	Microsoft Interview Notes – Chris Jones, VP Core OS	6/12/2006	Dianne Hill	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017153	MSFOIA_WH017164	0.7.72.84366			Draft notes	Microsoft Interview Notes – Rob Short, VP Windows Kernel	6/13/2006	Dianne Hill	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017165	MSFOIA_WH017168	0.7.72.94976			Worksheet	Chapter 7 – Outside Expert Requisitions Section E - Market Research	10/8/2008	Julie Izumoto, JoAnn Cutler, Paul Weibel, Chuck Davis, Mike Aarstol, Joy Yen, William McCarthy, Al White, Cheryl Potop-Jackson, Fred Rapaport, Ahmad Shashahani	Not indicated on document	market research performed for purpose of discussion of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017169	MSFOIA_WH017172	0.7.72.94982			Draft Workpaper	None provided on document	2/14/2008	Not indicated on document	Not indicated on document	Expert Procurement Pre-Approval Worksheet	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017173	MSFOIA_WH017173	0.7.72.54308			Email	RE: 936 Matter	4/10/2008	Douglas Odell; Paul Weibel	Paul Weibel, William McCarthy; Fred Rapaport	Communications between IRS and IRS Counsel attorney discussing decisions involved in the scope and direction of Microsoft examination, including the thoughts and impressions of an IRS Chief Counsel attorney for purposes of providing legal advice to the IRS	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017174	MSFOIA_WH017175	0.7.72.54359			Draft of IDR	Form 4564 Information Document Request	5/9/2008	Not indicated on document	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017176	MSFOIA_WH017176	0.7.72.95528			Workpaper	IDR IE-2025 APAC	5/21/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues., describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017177	MSFOIA_WH017177	0.7.72.52422			Memorandum	IDR IE-2061 Response	6/2/2008	Paul Weibel	Not indicated on document	Notes from IDR IE-2061 Meeting with Microsoft, containing IRS employee's mental impressions regarding decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017178	MSFOIA_WH017178	0.7.72.54111			Workpaper	IDR IE-2061 MOPR Note Briefing (IE-2057 Follow-up)	6/27/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017179	MSFOIA_WH017186	0.7.72.82378			Workpaper	Catalog of IDR's Relevant to Economic Analysis of Buy-Ins	7/1/2008	Michael Aarstol	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017190	MSFOIA_WH017191	0.7.72.84323			Email	valid CSA issue	10/4/2007	Fred Rapaport	Paul Weibel	Communication concerning requests from IRS employees for legal advice from IRS attorney regarding issue identified in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017192	MSFOIA_WH017198	0.7.72.84287			memorandum	Communication with IRS Counsel	1/14/2008	Not indicated on document	William McCarthy	Communication between IRS employees and IRS chief counsel attorney seeking legal advice regarding an issue identified in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017199	MSFOIA_WH017199	0.7.72.84206			Email	Requests for Legal Advice	10/9/2007	William McCarthy	Paul Weibel	Communication concerning requests from IRS employees for legal advice from IRS attorney regarding issue identified in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017200	MSFOIA_WH017200	0.7.72.84556			Email	Requests for Legal Advice	10/9/2007	Paul Weibel	William McCarthy	Communication concerning requests from IRS employees for legal advice from IRS attorney regarding issue identified in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017201	MSFOIA_WH017201	0.7.72.84332			Memorandum	Request for Counsel Assistance and Guidance	10/6/2007	Paul Weibel	William McCarthy	Communication concerning requests from IRS employees for legal advice from IRS chief counsel attorney regarding issue identified in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017202	MSFOIA_WH017207	0.7.72.84524			Memorandum	Communication with IRS Counsel	12/10/2007	Paul Weibel	William McCarthy	Communication concerning request from IRS employees for legal advice from IRS chief counsel attorney regarding issue identified in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017208	MSFOIA_WH017213	0.7.72.84478			Draft memo	DRAFT Communication with IRS Counsel (William McCarthy)	12/6/2007	Paul Weibel	William McCarthy	Draft communication concerning request from IRS employees for legal advice from IRS chief counsel attorney regarding issue identified in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017214	MSFOIA_WH017214	0.7.72.84398			Memorandum	Request for Counsel Assistance and Guidance	10/6/2007	Paul Weibel	William McCarthy	Communication concerning requests from IRS employees for legal advice from IRS chief counsel attorney regarding issue identified in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017215	MSFOIA_WH017215	0.7.72.84208			Memorandum	Request for Counsel Assistance and Guidance	10/6/2007	Paul Weibel	William McCarthy	Communication concerning requests from IRS employees for legal advice from IRS chief counsel attorney regarding issue identified in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017216	MSFOIA_WH017217	0.7.72.82022			Draft notes	Potential Interview Questions for Outside 482 Experts	4/3/2008	Not indicated on document	Not indicated on document	IRS employee's draft of questions for outside expert interview, containing discussion of decisions involved in the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017218	MSFOIA_WH017224	0.7.72.82013			Draft notes	Q&A discussion in advance of interviews	2008/04	Paul Weibel	Not indicated on document	IRS employee's draft of questions for outside expert interview, containing discussion of decisions involved in the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017225	MSFOIA_WH017227	0.7.72.81935			Draft notes	Potential Interview Questions for Outside 482 Experts	7/1/2008	Not indicated on document	Not indicated on document	IRS employee's draft of questions for outside expert interview, containing discussion of decisions involved in the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017229	MSFOIA_WH017230	0.7.72.52570			Email	RE: IDR's - New Information	6/4/2008	Joy Yen	Paul Weibel	List of IDR Folder Contents, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017231	MSFOIA_WH017232	0.7.72.95253			Workpaper	IDR IE-2068 Americas Retail Buy-in KPMG	7/7/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017233	MSFOIA_WH017234	0.7.72.53873			Workpaper	IDR IE-2011 FY06 APAC CS Docs	7/7/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017235	MSFOIA_WH017235	0.7.72.95929			Workpaper	IDR IE-2012 FY06 Tfr Price Docs Americas	7/7/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017236	MSFOIA_WH017237	0.7.72.52888			Workpaper	IDR IE-2014 FY04 APAC Valuation Study	7/8/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017238	MSFOIA_WH017239	0.7.72.95811			Workpaper	IDR IE-2026 FY06 Americas Buy-in Background Docs	7/8/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017240	MSFOIA_WH017240	0.7.72.52748			Workpaper	IDR IE-2005 FY04,05 Tfr Price Docs APAC	8/1/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017241	MSFOIA_WH017241	0.7.72.52884			Workpaper	IDR IE-2010 FY06 Tfr Price Docs APAC	8/1/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017242	MSFOIA_WH017242	0.7.72.84666			Workpaper	IDR IE-2012 FY06 Tfr Price Docs Americas	8/1/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017243	MSFOIA_WH017243	0.7.72.83125			Workpaper	IDR IE-2028 APAC, Americas R&D Allocations	8/1/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017248	MSFOIA_WH017252	0.7.72.82424			Email	FW: Outside Contract	7/2/2008	Cheryl Potop-Jackson	Matthew Terlouw; Paul Weibel; Fred Rapaport; Douglas Odell; Joy Yen	Email between IRS employees regarding decisions involved in the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017253	MSFOIA_WH017257	0.7.72.82427			Email	RE: Outside Contract	7/2/2008	JoAnn Cutler	Matthew Terlouw; Paul Weibel; Fred Rapaport; Douglas Odell; Joy Yen; Charles Davis; Alton White	Email between IRS employees regarding decisions involved in the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017260	MSFOIA_WH017264	0.7.72.82423			Workpaper	Economist Examiner Audit Plan	6/30/2008	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017265	MSFOIA_WH017265	0.7.72.82365			Email	Outside expert	8/11/2008	Paul Weibel	Michael Aarstol; Joy Yen; JoAnn Cutler; Matthew Terlouw; Cheryl Potop-Jackson; Charles Davis; Ryan James E; Alton White; Ahmad Shahshahani	Email between IRS employees regarding decisions involved in the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017266	MSFOIA_WH017268	0.7.72.82376			Email	RE: Updated Audit Plan & Risk Analysis	7/2/2008	Joy Yen	Paul Weibel; Cheryl Potop-Jackson	Discussion of memorandum prepared by IRS employee regarding proposed audit plan with respect to the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017269	MSFOIA_WH017273	0.7.72.82430			Workpaper	International Examiner Audit Plan	6/25/2008	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017274	MSFOIA_WH017275	0.7.72.82384			Spreadsheet	None provided on document	6/30/2008	Joy Yen	Not indicated on document	Spreadsheet containing notes regarding mid-cycle audit plan, containing notes of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017276	MSFOIA_WH017278	0.7.72.81991			Email	FW: Outside Expert Contract Status or Closing Reports	7/8/2008	Paul Weibel	Charles Davis	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017279	MSFOIA_WH017280	0.7.72.81976			Email	RE: Contract Proposal	3/14/2008	David Andrade	Paul Weibel	Discussion between members of IRS exam team and outside experts discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017281	MSFOIA_WH017282	0.7.72.81966			Email	RE: Contract Proposal	3/13/2008	David Andrade	Paul Weibel	Discussion between members of IRS exam team and outside experts discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017283	MSFOIA_WH017284	0.7.72.81922			Email	RE: Contract Proposal	3/17/2008	David Andrade	Paul Weibel	Discussion between members of IRS exam team and outside experts discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017285	MSFOIA_WH017287	0.7.72.95702			Email	RE: Stuff	2/1/2008	Michael Aarstol	Paul Weibel; Alton White; JoAnn Cutler	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017288	MSFOIA_WH017288	0.7.72.81899			Email	RE: Contract	7/28/2008	Charles Davis	Paul Weibel; William McCarthy	Discussion between members of IRS exam team and IRS chief counsel attorneys discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017289	MSFOIA_WH017290	0.7.72.81963			Email	RE: Contract	7/29/2008	Paul Weibel	Julie izumoto	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017291	MSFOIA_WH017292	0.7.72.81945			Email	Conference Call	7/29/2008	Kathleen Spinetti	JoAnn Cutler; Charles Davis; Paul Weibel	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017293	MSFOIA_WH017299	0.7.72.82007			Email	FW: Response to Candidate's Inquiry	7/31/2008	JoAnn Cutler	Charles Davis; William McCarthy; Paul Weibel; Alton White; Julie Izumoto	Discussion between members of IRS exam team and IRS counsel discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors, and discussion of legal advice received from counsel regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017300	MSFOIA_WH017301	0.7.72.81956			Email	FW: Conference Call	7/30/2008	Paul Weibel	Julie izumoto; JoAnn Cutler; Alton White; Ryan James E; Fred Rapaport; Charles Davis; Cheryl Potop-Jackson; Ahmad Shahshahani; Joy Yen; Aarstol Michael P; William McCarthy	Discussion between members of IRS exam team and IRS counsel discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors, and discussion of legal advice received from counsel regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017302	MSFOIA_WH017304	0.7.72.81957			Email	RE: Contract	7/29/2008	Julie izumoto	Paul Weibel	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017305	MSFOIA_WH017307	0.7.72.81967			Email	RE: Conference Call	7/30/2008	Paul Weibel	Julie izumoto; Charles Davis	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors, and discussion of legal advice received from counsel regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017308	MSFOIA_WH017310	0.7.72.81971			Email	RE: Conference Call	7/30/2008	Paul Weibel	Charles Davis; JoAnn Cutler; William McCarthy; Alton White	Discussion between members of IRS exam team and IRS counsel discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors, and discussion of legal advice received from counsel regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017311	MSFOIA_WH017311	0.7.72.81932			Email	RE: Contract	7/29/2008	Paul Weibel	William Morgan	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017312	MSFOIA_WH017312	0.7.72.81933			Email	FW: Microsoft Contract TIR-WR-08-C-00022 Communication Protocol	7/31/2008	Charles Davis	Paul Weibel; Alton White; Cheryl Potop-Jackson	Discussion among IRS employees regarding protocols with respect to procurement of outside expert	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017313	MSFOIA_WH017316	0.7.72.81898			Email	RE: Contract	8/8/2008	JoAnn Cutler	Julie izumoto; Kathleen Spinetti; Charles Davis; Paul Weibel; Alton White; William McCarthy	Discussion between members of IRS exam team and IRS counsel discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors, and discussion of legal advice received from counsel regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017317	MSFOIA_WH017321	0.7.72.81909			Email	FW: Contract	8/8/2008	JoAnn Cutler	Julie izumoto; Kathleen Spinetti; Charles Davis; Paul Weibel; William McCarthy; Alton White	Discussion between members of IRS exam team and IRS counsel discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors, and discussion of legal advice received from counsel regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017322	MSFOIA_WH017322	0.7.72.81958			Email	RE: Microsoft Contract TIR-WR-08-C-00022 Communication Protocol	7/31/2008	Paul Weibel	JoAnn Cutler	Discussion among IRS employees regarding protocols with respect to procurement of outside expert	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017323	MSFOIA_WH017323	0.7.72.81972			Email	Monday's Conference Call	7/31/2008	Paul Weibel	Charles Davis; Julie izumoto	Discussion among IRS employees regarding protocols with respect to procurement of outside expert	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017324	MSFOIA_WH017325	0.7.72.96208			Email	RE: Non-Selected Outside Experts	5/2/2008	J. Ryan	Paul Weibel	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017327	MSFOIA_WH017328	0.7.72.95885			Email	RE: Non-Selected Outside Experts	5/2/2008	Julie izumoto	Paul Weibel; JoAnn Cutler	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017329	MSFOIA_WH017329	0.7.72.95393			Email	RE: In your spare time....	5/20/2008	Julie izumoto	Paul Weibel	Discussion among IRS employees regarding procurement of outside expert	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017334	MSFOIA_WH017336	0.7.72.96400			Email	RE: Status	5/30/2008	J. Izomoto	Paul Weibel; Charles Davis; JoAnn Cutler; Alton White; Ryan James E; Cheryl Potop-Jackson	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017337	MSFOIA_WH017339	0.7.72.96206			Email	FW: Status	5/30/2008	Paul Weibel	JoAnn Cutler; Charles Davis; Alton White; Cheryl Potop-Jackson; Ryan James E	Discussion among IRS employees regarding procurement of outside expert	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017340	MSFOIA_WH017342	0.7.72.95983			Email	Outside Economist Contract - Status update	5/23/2008	Paul Weibel	William McCarthy; Fred Rapaport; Alton White; Ryan James E; Charles Davis; Cheryl Potop-Jackson; Ahmad Shahshahani; Joy Yen; JoAnn Cutler	Communications among exam team regarding decisions to be made with respect to retention of potential outside expert contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017343	MSFOIA_WH017345	0.7.72.95906			Email	RE: Requisition #L-8-L3-01-ES-F03	5/5/2008	Charles Davis	A. Malcolm; JoAnn Cutler; Julie Izumoto; Paul Weibel; Alton White; Cheryl Potop-Jackson; Ahmad Shahshahani; Aarstol Michael P; Joy Yen	Communications among exam team regarding decisions to be made with respect to retention of potential outside expert contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017346	MSFOIA_WH017350	0.7.72.95470			Email	RE: Non-Selected Outside Experts	5/5/2008	William McCarthy	Paul Weibel	Discussion between members of IRS exam team and IRS counsel discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors, and discussion of legal advice received from counsel regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017351	MSFOIA_WH017353	0.7.72.95407			Email	FW: Physical and Cyber Security Reviews	5/3/2008	JoAnn Cutler	Julie izumoto; Charles Davis; Alton White; Paul Weibel; William McCarthy; Aarstol Michael P; Joy Yen; Ahmad Shahshahani	Communications among exam team regarding decisions to be made with respect to retention of potential outside expert contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017354	MSFOIA_WH017357	0.7.72.95378			Email	RE: Physical and Cyber Security Reviews	5/5/2008	Julie izumoto	Charles Davis; JoAnn Cutler; Alton White; Paul Weibel; William McCarthy; Aarstol Michael P; Joy Yen; Ahmad Shahshahani	Communications among exam team regarding decisions to be made with respect to retention of potential outside expert contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017358	MSFOIA_WH017360	0.7.72.95263			Email	RE: Status	5/29/2008	Julie Izumoto	Paul Weibel	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017361	MSFOIA_WH017362	0.7.72.96376			Email	RE: Status	6/18/2008	William McCarthy	Paul Weibel	Discussion between members of IRS exam team and IRS counsel discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors, and discussion of legal advice sought from counsel regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017363	MSFOIA_WH017364	0.7.72.95980			Email	RE: Non-Selected Outside Experts	5/5/2008	Michael Aarstol	Paul Weibel; Joy Yen; Ahmad Shahshahani; Ryan James E	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017365	MSFOIA_WH017366	0.7.72.95944			Email	RE: Contract	6/24/2008	Charles Davis	Paul Weibel; Alton White; J. Ryan	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017367	MSFOIA_WH017370	0.7.72.95706			Email	RE: Non-Selected Outside Experts	5/5/2008	Paul Weibel	JoAnn Cutler; Julie izumoto	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017371	MSFOIA_WH017372	0.7.72.95607			Email	RE: Status	6/17/2008	Julie izumoto	Paul Weibel	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017373	MSFOIA_WH017375	0.7.72.95431			Email	Contract	5/9/2008	Paul Weibel	Joy Yen; William McCarthy; Charles Davis; Alton White; JoAnn Cutler; Cheryl Potop-Jackson; Ahmad Shahshahani	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017376	MSFOIA_WH017377	0.7.72.95093			Email	RE: IRS Seattle Audit	6/3/2008	Paul Weibel	Ceteris	Discussion between members of IRS exam team and potential expert contractor regarding potential engagement	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017378	MSFOIA_WH017381	0.7.72.96310			Email	FW: Draft report	7/11/2008	Charles Davis	Ahmad Shahshahani; Paul Weibel; Cheryl Potop-Jackson; Matthew Terlow; Alton White; Ryan James E	Discussion members of IRS exam team regarding status of Microsoft examination, including discussion of decisions to be made with respect to expert contract	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017382	MSFOIA_WH017382	0.7.72.96034			Email	RE: Contract	7/8/2008	Charles Davis	Paul Weibel; Alton White	Discussion members of IRS exam team regarding status of Microsoft examination, including discussion of decisions to be made with respect to expert work	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017383	MSFOIA_WH017386	0.7.72.95805			Email	RE: Outside Contract	7/2/2008	Charles Davis	Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; Alton White; JoAnn Cutler; Matthew Terlouw	Discussion among members of IRS exam team regarding status of Microsoft examination, including discussion of decisions to be made with respect to expert work	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017389	MSFOIA_WH017389	0.7.72.95828			Email	FW: Status Report	7/3/2008	Charles Davis	Alton White; Ryan James E; Paul Weibel; Cheryl Potop-Jackson	Discussion among members of IRS exam team regarding status of Microsoft examination and status of expert contract	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017390	MSFOIA_WH017391	0.7.72.95584			Report	STATUS REPORT - LMSB OUTSIDE EXPERT CONTRACT	8/11/2008	unknown	Not indicated on document	Communicating preliminary considerations involved in decision regarding allocation of certain resources for expert services contractor to assist with exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017395	MSFOIA_WH017455	0.7.72.96110			Contract	Award/Contract	8/11/2008	Not indicated on document	Not indicated on document	Ceteris expert contract containing details concerning IRS's analysis of preliminary scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017456	MSFOIA_WH017456	0.7.72.96077			Email	RE: Outside Expert	7/9/2008	Charles Davis	Michael Aarstol; Joy Yen; JoAnn Cutler; Paul Weibel; Matthew Terlouw; Cheryl Potop-Jackson; Ryan James E; Alton White; Ahmad Shahshahani	Discussion among members of IRS exam team regarding status of Microsoft examination, including discussion of decisions to be made with respect to expert work	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017464	MSFOIA_WH017464	0.7.72.82441			Workpaper	International Agent Issue Time Line	8/18/2008	Paul Weibel	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017465	MSFOIA_WH017496	0.7.72.82448			Workpaper	MS Initial Risk Analysis	8/18/2008	Paul Weibel	Not indicated on document	Spreadsheet containing notes regarding IRS employee's preliminary analysis of the issues involved in Microsoft examination, containing notes of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017497	MSFOIA_WH017497	0.7.72.96370			Memorandum	Microsoft: Information Request #1	8/29/2008	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017498	MSFOIA_WH017498	0.7.72.95867			Memorandum	Microsoft: Information Request #4	8/29/2008	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017499	MSFOIA_WH017499	0.7.72.95732			Memorandum	Microsoft: Information Request #3	8/29/2008	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017500	MSFOIA_WH017500	0.7.72.95227			Memorandum	Microsoft: Information Request #2	8/29/2008	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017501	MSFOIA_WH017501	0.7.72.95814			Memorandum	Microsoft: Information Request #5	8/29/2008	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017502	MSFOIA_WH017502	0.7.72.95677			Workpaper	IDR IE-2022 FY06 MOPR Software Sale Docs	9/9/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017503	MSFOIA_WH017503	0.7.72.95412			Workpaper	IDR IE-2024 FY06 MSPR to MOPR Asset Sale Docs	9/9/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017504	MSFOIA_WH017504	0.7.72.96168			Workpaper	IDR IE-2050 OEM Licenses (Economist)	9/9/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017505	MSFOIA_WH017505	0.7.72.95730			Workpaper	IDR IE-2032 Folder Contents	9/9/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017506	MSFOIA_WH017506	0.7.72.96158			Workpaper	IDR IE-2033 IDR IE-2026 Follow-up	9/9/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017507	MSFOIA_WH017507	0.7.72.96386			Workpaper	IDR IE-2056 936 CSA	9/9/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017508	MSFOIA_WH017508	0.7.72.95774			Workpaper	IDR IE-2067 HSR Great Plains Docs	9/9/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017509	MSFOIA_WH017509	0.7.72.96442			Workpaper	IDR IE-2069 Other Acquisition Buy-in Data	9/9/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017510	MSFOIA_WH017510	0.7.72.95986			Workpaper	IDR IE-2071 Great Plains Acquisition Due Diligence	9/9/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017511	MSFOIA_WH017511	0.7.72.95795			Memorandum	None provided on document	9/9/2008	Paul Weibel	Ceteris	Communication between IRS employee and outside expert concerning decisions to be made with respect to the scope and direction of the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017512	MSFOIA_WH017512	0.7.72.95708			Workpaper	IDR IE-2052 Interco Agreements (Economist)	9/11/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017513	MSFOIA_WH017514	0.7.72.95908			Workpaper	None provided on document	8/4/2008	Paul Weibel	Not indicated on document	Communication between IRS employee and outside expert concerning decisions to be made with respect to the scope and direction of the Microsoft examination and containing IRS employee's notes regarding impressions regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017523	MSFOIA_WH017524	0.7.72.95718			Memorandum	CETERIS-IRS MEETING CHICAGO AUGUST 28, 2008	8/28/2008	Paul Weibel	Not indicated on document	IRS employee notes of meeting with outside expert, containing notes of discussion regarding decisions to be made with respect to scope and direction of Microsoft examination; also contains notes of legal advice sought/received from IRS counsel attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017530	MSFOIA_WH017532	0.7.72.82422			spreadsheet	MID-CYCLE AUDIT ANALYSIS	8/25/2008	Cheryl Potop-Jackson	Not indicated on document	Spreadsheet containing notes regarding mid-cycle audit plan, containing notes of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017537	MSFOIA_WH017537	0.7.72.84650			Email	RE: Conf Call Follow-Up	9/15/2008	William McCarthy	Fred Rapaport	Communication between IRS exam team and IRS counsel concerning request for information for the purpose of providing legal advice	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Reflects the thoughts and impressions of agency attorney during the course of providing legal advice to examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017538	MSFOIA_WH017539	0.7.72.95865			Email	RE: Outside Expert Documents	9/9/2008	William McCarthy	Paul Weibel	Discussion between IRS counsel and IRS exam team about proposed course of action with respect to Ceteris Expert Documents	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017541	MSFOIA_WH017541	0.7.72.95527			Workpaper	None provided on document	9/19/2008	Not indicated on document	Not indicated on document	Description of documentation to be transmitted with respect to Microsoft examination, including IRS employee's notes and impressions regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017542	MSFOIA_WH017543	0.7.72.95480			Memo	Microsoft: Information Request # 9	9/29/2008	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017544	MSFOIA_WH017544	0.7.72.95316			Memo	Microsoft: Information Request #6	9/23/2008	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017545	MSFOIA_WH017545	0.7.72.95172			Memo	Microsoft: Information Request #7	9/23/2008	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017546	MSFOIA_WH017546	0.7.72.95137			Memo	Microsoft: Information Request # 9	9/23/2008	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017549	MSFOIA_WH017549	0.7.72.81826			Email	NPV of buy-in royalty stream	2/26/2008	Fred Rapaport	Michael Aarstol, Joy Yen, William McCarthy, Paul Weibel, Alton White	Communication between IRS employees and IRS chief counsel attorney discussing issues identified during Microsoft examination, and discussing decisions to be made with respect to scope and direction of the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017550	MSFOIA_WH017550	0.7.72.81824			Email	None provided on document	2/26/2008	Fred Rapaport	Michael Aarstol; Joy Yen, Paul Weibel	Communication among IRS employees discussing analysis of information provided by Microsoft	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017553	MSFOIA_WH017553	0.7.72.52699			Workpaper	IDR IE-2077 6662 Interviews	10/20/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017556	MSFOIA_WH017557	0.7.72.95251			Email	RE: Redmond tele-conference agenda	12/2/2008	JoAnn Cutler	Julie izumoto, Paul Weibel	Internal discussion among IRS employees regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017558	MSFOIA_WH017558	0.7.72.95144			Email	Marvin	12/1/2008	Paul Weibel	Ceteris	Discussion between IRS employees and outside expert regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017559	MSFOIA_WH017559	0.7.72.82335			Draft memorandum	DRAFT NOTES ON SINGAPORE TRIP JUSTIFICATION	12/8/2008	Not indicated on document	Not indicated on document	Draft memorandum regarding decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017615	MSFOIA_WH017618	0.7.72.82331			Word	Funding Request - trip to Singapore to perform a functional analysis	1/8/2009	Alton White	Not indicated on document	Memorandum proposing a course of action with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017619	MSFOIA_WH017620	0.7.72.96099			Email	Singapore Trip	12/15/2008	J. Radzewicz	Paul Weibel; cc: Ceteris	Discussion between IRS employees and outside expert regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017621	MSFOIA_WH017622	0.7.72.95273			Email	status of items 9/25	9/25/2008	Fred Rapaport	Paul Weibel	Internal discussion among IRS employees regarding decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017623	MSFOIA_WH017634	0.7.72.96349			spreadsheet	Potential Singapore Interviewees for FY04-06 IRS Audit	1/12/2009	Not indicated on document	Not indicated on document	Document communicating preliminary information for internal discussion among IRS employees regarding decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017635	MSFOIA_WH017636	0.7.72.96006			Email	FW: Court Reporter	1/14/2009	Cheryl Potop-Jackson	Charles Davis; cc: Paul Weibel, Alton White, Cheryl Potop-Jackson	Internal discussion among IRS employees regarding decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017637	MSFOIA_WH017637	0.7.72.96324			Email	RE: Extracts?	1/21/2009	Paul Weibel	Joy Yen	Internal discussion among IRS employees regarding decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017638	MSFOIA_WH017638	0.7.72.95260			Email	RE: Interview Notes - prior cycle	1/14/2009	Paul Weibel	Alton White	Internal discussion among IRS employees regarding decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017639	MSFOIA_WH017639	0.7.72.52835			Memorandum	Microsoft: Information Request #19	1/26/2009	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017640	MSFOIA_WH017640	0.7.72.84367			Email	IDR & Question for Bill	1/26/2009	J. Radzewicz	Paul Weibel; cc: Ceteris	Communication between outside expert and IRS employees concerning decisions to be made with respect to Microsoft examination; discussion of request for legal advice from IRS attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017641	MSFOIA_WH017641	0.7.72.82347			Email	AUTHORIZATION# FOR PAUL D WEIBEL (FOREIGN TRAVEL)	2/5/2009	T. Cox	Paul Weibel, J. Ryan	Discussion regarding decisions to be made with respect to planning and resources for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability. Privacy interest of IRS employee in travel information outweighs any public interest in this information
2014-07 (WH Batch 004)	Full	MSFOIA_WH017664	MSFOIA_WH017668	0.7.72.95746			Workpaper	matrix of Microsoft business facts related to Asian retail sales	2/10/2009	Not indicated on document	Not indicated on document	Spreadsheet reflecting preliminary analysis related to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017669	MSFOIA_WH017669	0.7.72.96242			Email	RE: Prior Cycle APAC Internal Econ Report	2/17/2009	Paul Weibel	Paul Weibel	Internal discussion regarding legal advice sought from IRS counsel related to decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017670	MSFOIA_WH017671	0.7.72.84532			Email	RE: IDR & Question for Bill	1/26/2009	Ceteris	Paul Weibel, J. Radzewicz	Communication between outside expert and IRS employees concerning decisions to be made with respect to Microsoft examination; discussion of request for legal advice from IRS attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017672	MSFOIA_WH017672	0.7.72.95034			Memorandum	APAC Report Proofread	2/23/2009	Not indicated on document	Not indicated on document	Memorandum communicating preliminary thoughts and impressions regarding a document being drafted to assist with decisions being made in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017673	MSFOIA_WH017673	0.7.72.95816			Memorandum	Americas Report Proofread	2/24/2009	Not indicated on document	Not indicated on document	Memorandum communicating preliminary thoughts and impressions regarding a document being drafted to assist with decisions being made in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017674	MSFOIA_WH017674	0.7.72.53954			Workpaper	IDR IE-2075 MAIL/MOPL Agreement Clarification	2/26/2009	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017675	MSFOIA_WH017678	0.7.72.96309			Draft notes	Michiel Verhoeven, General Manager, Asia Pacific, Greater China and Japan, Communications Sector	3/10/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017679	MSFOIA_WH017681	0.7.72.95588			Draft notes	Emilio Umeoka, President Microsoft Asia Pacific	3/11/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017682	MSFOIA_WH017685	0.7.72.95261			Draft notes	Chris Atkinson, Vice President, Sales & Marketing, Microsoft Asia Pacific Region	3/12/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017686	MSFOIA_WH017688	0.7.72.95942			Draft notes	Benoit Van Thienen, Vice President Enterprise & Partners Group Asia	3/12/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017689	MSFOIA_WH017694	0.7.72.96095			Draft notes	Interview with John MacLellan, Regional Finance Director, Microsoft APAC	3/9/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017695	MSFOIA_WH017702	0.7.72.95566			Draft notes	Interview with Eugene Saburi, GM Business, Marketing & Operations	3/9/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017703	MSFOIA_WH017706	0.7.72.96032			Draft notes	Daniel Yue, Director, Customer Operations	3/11/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017720	MSFOIA_WH017721	0.7.72.22198			Email	FW: Microsoft CSA & Buy-In (Americas)	9/25/2008	Michelle Korbas	Caroline Chen; Laurel Robinson; Christopher Bello; Kenneth Christman	Discussion among IRS attorneys regarding decisions to be made with respect to the Microsoft examination, including discussion of legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017722	MSFOIA_WH017723	0.7.72.22199			Email	RE: Microsoft CSA & Buy-In (Americas)	9/25/2008	Kenneth Christman	Michelle Korbas; Caroline Chen; Laurel Robinson; Christopher Bello	Discussion among IRS attorneys regarding decisions to be made with respect to the Microsoft examination, including discussion of legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017724	MSFOIA_WH017725	0.7.72.22200			Email	RE: Microsoft CSA & Buy-In (Americas)	8/30/2008	Michelle Korbas	William McCarthy; Kenneth Christman; Caroline Chen; Laurel Robinson; Christopher Bello	Discussion among IRS attorneys regarding decisions to be made with respect to the Microsoft examination, including discussion of legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017726	MSFOIA_WH017726	0.7.72.22765			Email	CSA Briefing	11/4/2008	Barbara Leonard	Patricia Chaback; cc: Laurel Robinson; Michelle Korbas; Barbara Leonard	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017727	MSFOIA_WH017727	0.7.72.22765.1			Memorandum	Microsoft	11/5/2008	Not indicated on document	Patricia Chaback	Memorandum communicating preliminary thoughts and impressions regarding a document being drafted to assist with decisions being made in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017728	MSFOIA_WH017733	0.7.72.22765.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH017738	MSFOIA_WH017739	0.7.72.22765.4			Draft Memo	None provided on document	11/5/2008	Not indicated on document	Not indicated on document	IRS employee preliminary analysis of issues identified with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017741	MSFOIA_WH017744	0.7.72.52128			Memorandum	International Examiner Audit Plan	10/17/2007	Joy Yen	Not indicated on document	Memorandum prepared by IRS employee regarding proposed audit plan with respect to the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017746	MSFOIA_WH017747	0.7.72.52095			spreadsheet	None provided on document	10/19/2007	Cheryl Potop-Jackson	Not indicated on document	Draft spreadsheet containing notes regarding mid-cycle audit plan, containing notes of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017748	MSFOIA_WH017749	0.7.72.52103			spreadsheet	None provided on document	10/11/2007	Cheryl Potop-Jackson	Not indicated on document	Draft spreadsheet containing notes regarding mid-cycle audit plan, containing notes of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017751	MSFOIA_WH017752	0.7.72.52110			Memorandum	Microsoft 2004-2006 Audit Case - Status Report	10/11/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson	Memorandum reporting on status of ongoing examination of Microsoft; discussing decisions involved in the scope and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017753	MSFOIA_WH017755	0.7.72.52109			Email	RE: M... 04-06 AUDIT case - revised timeline and work statements for outside experts	11/26/2007	Michael Aarstol	Cheryl Potop-Jackson; Paul Weibel, Fred Rapaport, Joy Yen; cc: Alton White	Revised economist timeline and discussion of decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017756	MSFOIA_WH017757	0.7.72.52117			Email	FW: Teleconference	9/13/2007	Joy Yen	Paul Weibel; William McCarthy; Alton White; JoAnn Cutler; Ahmad Shahshahani; Tamaki Jon A; Fred Rapaport; Joy Yen; Aarstol Michael P	Internal discussion among IRS employees and counsel regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017914	MSFOIA_WH017914	0.7.72.180993			Email	Outside Expert Budget Committee Meeting - 05/28/08 - Draft of Minutes	6/3/2008	A. Malcolm	Martin Howard S; Feliciano Ramona F; Garcia Maria T; Gonzalez Jose; Levitte Michelle A; Malcolm Anthony C; Meaux David J; Miller Chris L; Perrin Melanie; Photakis H Nicholas; Rookwood Jackie E; Zilka Bradley A; Hartman Matthew C; Drenthe Pamela J; cc: Latham Susan L; Dickson Deborah M	Discussion of draft of outside expert budget committee minutes	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH017915	MSFOIA_WH017916	0.7.72.180993.1			Draft notes	LMSB OUTSIDE EXPERT BUDGET COMMITTEE MEETING	5/28/2008	A Malcolm	Not indicated on document	Draft of Minutes of Expert budget committee Meeting, communicating preliminary thoughts about exam issues and planning.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017917	MSFOIA_WH017917	0.7.72.180993.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH017919	MSFOIA_WH017924	0.7.72.213202			Draft memo	THE POST AWARD CONFERENCE	8/8/2008	Not indicated on document	Not indicated on document	Draft Post Award Conference Agenda to discuss decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017925	MSFOIA_WH017930	0.7.72.213179			Draft memo	THE POST AWARD CONFERENCE	9/3/2008	Not indicated on document	Not indicated on document	Draft Post Award Conference Agenda to discuss decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017931	MSFOIA_WH017932	0.7.72.55073			Email	RE: Tier 1 & Tier 2 Issues	4/30/2007	Douglas Odell	Charles Astleford; Peter Orth; Fred Rapaport; Charles Davis	Internal discussion among IRS employees regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017933	MSFOIA_WH017934	0.7.72.395299			Email	RE: Opening conference & other items	6/20/2007	Charles Davis	Cheryl Potop-Jackson; Joel Brotten	Internal discussion among IRS employees regarding decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017936	MSFOIA_WH017940	0.7.72.404851.1			Draft memorandum	None provided on document	6/26/2007	Not indicated on document	Not indicated on document	Draft audit plan, discussing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017941	MSFOIA_WH017983	0.7.72.54374			Draft memorandum	Large Case Examination Plan Transmittal	6/27/2007	Not indicated on document	Not indicated on document	Draft audit plan, discussing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH017984	MSFOIA_WH018026	0.7.72.54658			Draft memorandum	Large Case Examination Plan Transmittal	6/27/2007	Not indicated on document	Not indicated on document	Draft audit plan, discussing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH018027	MSFOIA_WH018027	0.7.72.394440			Email	Audit Plan	6/27/2007	Paul Weibel	Cheryl Potop-Jackson, Alton White, Fred Rapaport	Discussion of draft audit plan	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018028	MSFOIA_WH018034	0.7.72.394440.1			memorandum	INTERNATIONAL AUDIT PLAN MICROSOFT EXAM CYCLE: 200406 – 200606	Not Dated	Not indicated on document	Not indicated on document	Draft audit plan, discussing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018036	MSFOIA_WH018066	0.7.72.401792.1			memorandum	None provided on document	7/3/2007	Not indicated on document	Not indicated on document	Draft audit plan, discussing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018067	MSFOIA_WH018067	0.7.72.397323			Email	Int'l Audit Plan	7/11/2007	Paul Weibel	Cheryl Potop-Jackson	Discussion of draft audit plan	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018068	MSFOIA_WH018074	0.7.72.397323.1			memorandum	INTERNATIONAL AUDIT PLAN MICROSOFT EXAM CYCLE: 200406 – 200606	Not Dated	Not indicated on document	Not indicated on document	Draft audit plan, discussing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018076	MSFOIA_WH018076	0.7.72.392166.1			Workpaper	Microsoft Corporation International Agent Issue Time Line 200406 through 200606	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018078	MSFOIA_WH018108	0.7.72.398014.1			Workpaper	None provided on document	7/3/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018109	MSFOIA_WH018109	0.7.72.402473			Email	Detail risk analysis and Audit Plan	7/14/2007	Cheryl Potop-Jackson	Paul Weibel	Internal discussion of draft audit plan, discussing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018110	MSFOIA_WH018173	0.7.72.402473.1			Workpaper	MS Initial Risk Analysis	7/12/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH018174	MSFOIA_WH018174	0.7.72.402009			Email	None provided on document	7/27/2007	Paul Weibel	Cheryl Potop-Jackson, Alton White	Internal discussion of draft initial risk analysis detail, discussing decisions to be made with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018175	MSFOIA_WH018208	0.7.72.402009.1			Workpaper	MS Initial Risk Analysis	7/12/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018210	MSFOIA_WH018227	0.7.72.402085.1			Workpaper	Microsoft Corporation Estimated Issue Time Lines 200406 through 200606	7/31/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018228	MSFOIA_WH018228	0.7.72.402305			Email	REVISED Risk Analysis - Ind Engineers	7/31/2007	Cheryl Potop-Jackson	Charles Davis	Internal discussion of draft timeline concerning Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018229	MSFOIA_WH018248	0.7.72.402305.1			Workpaper	Microsoft Corporation Estimated Issue Time Lines 200406 through 200606	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018253	MSFOIA_WH018253	0.7.72.397534			Email	Risk Analysis	8/17/2007	Cheryl Potop-Jackson	Joy Yen	Internal discussion of draft timeline concerning Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018254	MSFOIA_WH018262	0.7.72.397534.1			Workpaper	None provided on document	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018265	MSFOIA_WH018265	0.7.72.398324			Email	Scope of Work	9/21/2007	Paul Weibel	Aaristol Michael P; Joy Yen; McCarthy William ; cc:JoAnn Cutler; Cheryl Potop-Jackson; Alton White; Ahmad Shahshahani; Fred Rapaport; Tamaki Jon A	Internal discussion among IRS employees and IRS counsel attorneys regarding drafting of scope of work for outside expert	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH018266	MSFOIA_WH018275	0.7.72.398324.1			Contract	Section C	Not Dated	Not indicated on document	Not indicated on document	Excerpts from prior cycle outside expert contract, shared among examiners for use while drafting similar document for use during Microsoft exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018295	MSFOIA_WH018297	0.7.72.408479			Email	FW: Status meeting next week	10/12/2007	Cheryl Potop-Jackson	Charles Davis	Internal discussion among IRS employees regarding draft audit plan, and discussing decisions to be made with respect to the scope and direction of the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018298	MSFOIA_WH018299	0.7.72.408479.1			Memorandum	Microsoft 2004-2006 Audit Case – Status Report	10/11/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson	Internal discussion regarding decisions to be made with respect to the scope and direction of the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018300	MSFOIA_WH018308	0.7.72.408479.2			Workpaper	None provided on document	Not Dated	Potop-Jackson	Charles Davis	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018311	MSFOIA_WH018321	0.7.72.392101.1			Workpaper	None provided on document	10/18/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018322	MSFOIA_WH018325	0.7.72.392101.2			memorandum	International Examiner Audit Plan	10/18/2007	Not indicated on document	Not indicated on document	Memorandum prepared by IRS employee regarding proposed audit plan with respect to the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018327	MSFOIA_WH018330	0.7.72.396821.1			memorandum	International Examiner Audit Plan	10/19/2007	Ahmad Shahshahani	Not indicated on document	Memorandum prepared by IRS employee regarding proposed audit plan with respect to the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018331	MSFOIA_WH018341	0.7.72.396821.2			Workpaper	None provided on document	10/19/2007	Shahshahani	Joy Yen	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018342	MSFOIA_WH018343	0.7.72.397891			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/24/2007	JoAnn Cutler	Charles Davis	Internal discussion among IRS employees regarding decisions to be made with respect to Microsoft examination, including decisions to be made with respect to engagement of outside economic experts	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH018344	MSFOIA_WH018344	0.7.72.397891.1			Workpaper	Potential Outside Expert from Procurement List for 2005-2006	Not Dated	Not indicated on document	Not indicated on document	Preliminary list of potential expert services contractors and areas of expertise, communicated among examiners for consideration during Microsoft exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018345	MSFOIA_WH018345	0.7.72.399900			Email	482 Briefing IDR	10/29/2007	Paul Weibel	Michael Aarstol, Joy Yen, Fred Rapaport, Cheryl Potop-Jackson	Internal discussion of draft document to be issued with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018346	MSFOIA_WH018347	0.7.72.399900.1			Draft IDR	Form 4564 Information Document Request	Not Dated	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018348	MSFOIA_WH018349	0.7.72.402513			Email	RE: Related to Possible Summons	11/20/2007	Charles Davis	Cheryl Potop-Jackson	Internal discussion of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018350	MSFOIA_WH018352	0.7.72.394273			Email	RE: M... 04-06 AUDIT case - outside experts and the buy-in transactions	12/14/2007	William McCarthy	Charles Davis; cc: R. Geraghty	Internal discussion between IRS counsel attorney and IRS employees concerning decisions to be made with respect to scope and direction of Microsoft examination, including input from counsel attorney regarding draft document	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018353	MSFOIA_WH018355	0.7.72.406397			Email	FW: M... 04-06 AUDIT case - outside experts and the buy-in transactions	12/17/2007	Charles Davis	Cheryl Potop-Jackson	Email forwarding email from counsel, containing Internal discussion between IRS counsel attorney and IRS employees concerning decisions to be made with respect to scope and direction of Microsoft examination, including input from counsel attorney regarding draft document	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018359	MSFOIA_WH018361	0.7.72.401354			Email	FW: M... 04-06 AUDIT case - outside experts and the buy-in transactions	12/17/2007	Paul Weibel	JoAnn Cutler; cc: Alton White; Aarstol Michael P; Cheryl Potop-Jackson	Email discussing email from counsel, containing Internal discussion between IRS counsel attorney and IRS employees concerning decisions to be made with respect to scope and direction of Microsoft examination, including input from counsel attorney regarding draft document	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH018362	MSFOIA_WH018365	0.7.72.395616			Email	RE: M... 04-06 AUDIT case - outside experts and the buy-in transactions	12/17/2007	JoAnn Cutler	Paul Weibel; cc: Alton White; Aarstol Michael P; Cheryl Potop-Jackson	Email discussing email from counsel, containing Internal discussion between IRS counsel attorney and IRS employees concerning decisions to be made with respect to scope and direction of Microsoft examination, including input from counsel attorney regarding draft document	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018366	MSFOIA_WH018366	0.7.72.393489			Email	FW: Recommendation re experts	12/18/2007	Charles Davis	JoAnn Cutler cc:Alton White; Paul Weibel; Ahmad Shahshahani; Joy Yen; Aarstol Michael P; Charles Davis; Cheryl Potop-Jackson; William McCarthy	Email discussing memorandum from counsel, providing legal advice regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018367	MSFOIA_WH018368	0.7.72.393489.1			Memorandum	Recommendation for expert assistance Microsoft Corporation 2004-2006	12/17/2007	LMSB Counsel	Charles Davis	Memorandum from counsel, providing legal advice regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018369	MSFOIA_WH018371	0.7.72.398474			Email	RE: M... 04-06 AUDIT case - outside experts and the buy-in transactions	12/19/2007	Michael Aarstol	Charles Davis; cc: Alton White, Paul Weibel, Cheryl Potop-Jackson, Ahmad Shahshahani, William McCarthy	email discussing input received from counsel regarding decisions to be made with respect to scope and direction of Microsoft examination, and discussing draft document regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018372	MSFOIA_WH018373	0.7.72.397518			Email	Draft Performance Work Statement	1/9/2008	JoAnn Cutler	Charles Davis; Cheryl Potop-Jackson; Paul Weibel; Ahmad Shahshahani; Julie Iumoto; Aarstol Michael P; Joy Yen; Fred Rapaport; William McCarthy; CC: Stanley Perry; Cerruti Ron M	email discussing input received from counsel regarding decisions to be made with respect to scope and direction of Microsoft examination, and discussing draft document regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018374	MSFOIA_WH018387	0.7.72.397518.1			Draft memo	Performance Work Statement (PWS) Expert Service Requirement	Not Dated	JoAnn Cutler	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH018401	MSFOIA_WH018402	0.7.72.393340			Email	FW: Requisition #L-8-L3-01-E5-F03	5/2/2008	JoAnn Cutler	Charles Davis; Alton White; Maureen Szostak; Ahmad Shahshahani; Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; Aarstol Michael P; Joy Yen; William McCarthy cc: Julie Izumoto; Malcolm Anthony C	Internal discussion among examiners and agency attorney regarding draft of a requisition for expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018403	MSFOIA_WH018404	0.7.72.393340.1			Memo	Recommendation for expert assistance Microsoft Corporation 2004-2006	12/17/2007	LMSB Counsel	Charles Davis	Memorandum from counsel, providing legal advice regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018405	MSFOIA_WH018405	0.7.72.393340.2			Memo	Memorandum of Recommendation for Outside Expert Microsoft Corporation, Inc., Tax Years 200406 and 200606	1/11/2008	Jon Tamaki, Cherrilynn Lee	Charles Davis, Alton White	Memorandum providing recommendation regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018406	MSFOIA_WH018410	0.7.72.393340.3			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	C. David, Cheryl Potop-Jackson, Alton White, Paul Weibel, Fred Rapaport	Internal discussion of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018411	MSFOIA_WH018413	0.7.72.393340.4			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis, Cheryl Potop-Jackson, Alton White, Paul Weibel, Fred Rapaport; cc: Ahmad Shahshahani	Internal discussion of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018414	MSFOIA_WH018416	0.7.72.393340.5			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis, Cheryl Potop-Jackson, Alton White, Paul Weibel, Fred Rapaport; cc: A. Shahshani	Internal discussion of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH018417	MSFOIA_WH018419	0.7.72.393340.6			Email	RE: Stuff	2/1/2008	Michael Aarstol	Paul Weibel, Alton White, JoAnn Cutler	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018420	MSFOIA_WH018421	0.7.72.393340.7			Workpaper	None provided on document	5/1/2008	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018422	MSFOIA_WH018438	0.7.72.393340.8			Memo	PERFORMANCE WORK STATEMENT (PWS) EXPERT SERVICE REQUIREMENT MS Corporation	5/1/2008	Not indicated on document	Not indicated on document	Internal discussion of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018439	MSFOIA_WH018442	0.7.72.393340.9			Worksheet	Chapter 7 – Outside Expert Requisitions Section E - Market Research (Required For All Requisitions)	4/11/2008	Not indicated on document	Not indicated on document	draft market research performed for purpose of discussion of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018443	MSFOIA_WH018448	0.7.72.393340.10			Worksheet	Chapter 2 - Outside Expert Requisition Section A – General Information (Required For All Requisitions)	5/1/2008	Not indicated on document	Not indicated on document	Draft memorandum regarding decisions to be made with respect to Microsoft examination, including decisions to be made with respect to retention of potential expert contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018449	MSFOIA_WH018454	0.7.72.393340.11			Worksheet	DEPARTMENT OF THE TREASURY JUSTIFICATION FOR OTHER THAN FULL AND OPEN COMPETITION (JOFOC)	5/2/2008	Not indicated on document	Not indicated on document	Draft Justification For Other Than Full and Open Competition	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018455	MSFOIA_WH018458	0.7.72.393340.12			Workpaper	None provided on document	2/11/2008	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018459	MSFOIA_WH018459	0.7.72.393340.13			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH018460	MSFOIA_WH018461	0.7.72.395041			Email	RE: Non-Selected Outside Experts	5/2/2008	Paul Weibel	JoAnn Cutler; Charles Davis; Alton White; cc:Cheryl Potop-Jackson; Julie Izumoto; Ryan James E	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-07 (WH Batch 004)	Full	MSFOIA_WHO18462	MSFOIA_WHO18464	0.7.72.395284			Email	RE: Requisition #L-8-L3-01-ES-F03	5/5/2008	Charles Davis	A. Malcolin; cc: JoAnn Cutler; Julie Izumoto; Paul Weibel; Alton White; Cheryl Potop-Jackson; Ahmad Shahshahani; Aarstol Michael P; Joy Yen	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18465	MSFOIA_WHO18465	0.7.72.395284.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18466	MSFOIA_WHO18468	0.7.72.396830			Email	Contract	5/9/2008	Paul Weibel	Charles Davis; Alton White; JoAnn Cutler; Cheryl Potop-Jackson; Ahmad Shahshahani; cc: Joy Yen; William McCarthy	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18469	MSFOIA_WHO18469	0.7.72.396830.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18470	MSFOIA_WHO18470	0.7.72.396709			Email	Revised Time Line	5/13/2008	Paul Weibel	Cheryl Potop-Jackson; Douglas Odell; Fred Rapaport; Matthew Terlouw; cc: Charles Davis; Alton White; Joy Yen	Title of discussion draft of document shared among agency employees for consideration and comment during Microsoft's examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18471	MSFOIA_WHO18471	0.7.72.396709.1			Worksheet	International Agent Issue Time Line	5/13/2008	Not indicated on document	Not indicated on document	Discussion draft of International Agent Issue Time Line, shared among agency employees for consideration and comment	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18472	MSFOIA_WHO18474	0.7.72.391453			Email	FW: Status	5/30/2008	Paul Weibel	JoAnn Cutler, Charles Davis, Alton White, Cheryl Potop-Jackson, J. Ryan	Discussion among IRS employees regarding procurement of outside expert	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18475	MSFOIA_WHO18475	0.7.72.391453.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18476	MSFOIA_WHO18478	0.7.72.391594			Email	RE: Status	6/8/2008	Julie Izumoto	Paul Weibel, Charles Davis, JoAnn Cutler, Alton White, J. Ryan, Cheryl Potop-Jackson	Discussion among IRS employees regarding decisions to be made with respect to procurement of outside expert	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18479	MSFOIA_WHO18479	0.7.72.391594.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18480	MSFOIA_WHO18480	0.7.72.397063			Email	FW: Due Date: 6/30/08 FY09 CIC Risk Assessment Template	6/2/2008	Cheryl Potop-Jackson	Cheryl Potop-Jackson	Internal discussion among IRS employees regarding draft status report on decisions to be made with respect to scope and direction of Microsoft examination, as well as examinations of third-party taxpayers	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH018483	MSFOIA_WH018486	0.7.72.397063.1			Workpaper	CIC Case Completion Risk Assessment	5/27/2008	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018491	MSFOIA_WH018492	0.7.72.396379			Email	FW: OEP Package	6/8/2008	P Weibel	A White, J Ryan, C Davis, C Potop-Jackson, Shahshahani, J Yen, Michael Aarstol, Fred Rapaport	Internal discussion among IRS employees regarding decisions to be made with respect to scope and direction of Microsoft examination, including retention of potential outside expert contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018493	MSFOIA_WH018493	0.7.72.396379.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH018494	MSFOIA_WH018496	0.7.72.395085			Email	FW: Contract	8/8/2008	JoAnn Cutler	Julie izumoto; Kathleen Spinetti; Charles Davis; Paul Weibel; Alton White; William McCarthy	Discussion between members of IRS exam team and IRS counsel discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018497	MSFOIA_WH018497	0.7.72.395085.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH018498	MSFOIA_WH018501	0.7.72.395567			Email	FW: Contract	8/8/2008	JoAnn Cutler	Julie izumoto; Kathleen Spinetti; Charles Davis; Paul Weibel; William McCarthy; Alton White	Discussion between members of IRS exam team and IRS counsel discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018502	MSFOIA_WH018502	0.7.72.395567.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH018505	MSFOIA_WH018537	0.7.72.393793.1			Workpaper	MS Initial Risk Analysis 2004/06 - 2006/06 Cycle 7/12/07	8/22/2008	Matthew Terlow	Not indicated on document	Spreadsheet containing notes regarding IRS employee's preliminary analysis of the issues involved in Microsoft examination, containing notes of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018539	MSFOIA_WH018539	0.7.72.402418.1			agenda	AGENDA FOR CHICAGO IRS-CETERIS MEETING	8/25/2008	Paul Weibel	Not indicated on document	Anticipated agenda for meeting between IRS and outside contractor, identifying issues to be discussed with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018540	MSFOIA_WH018540	0.7.72.393525			Email	Outside Experts	9/2/2008	Paul Weibel	Charles Davis; Joy Yen; Aarstol Michael P; William McCarthy; Alton White; Cheryl Potop-Jackson; Rapaport Fred	Internal discussion between IRS counsel attorney and IRS employees concerning decisions to be made with respect to scope and direction of Microsoft examination, including decisions to be made with respect to retention of potential outside experts	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH018541	MSFOIA_WH018541	0.7.72.393525.1			Website	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/2/2008	Not indicated on document	Not indicated on document	attachment to email, containing information about potential outside expert who is being considered by IRS exam team for potential engagement	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018542	MSFOIA_WH018547	0.7.72.393525.2			Biography	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Not indicated on document	Not indicated on document	attachment to email, containing information about potential outside expert who is being considered by IRS exam team for potential engagement	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018548	MSFOIA_WH018550	0.7.72.393525.3			Biography	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Not indicated on document	Not indicated on document	attachment to email, containing information about potential outside expert who is being considered by IRS exam team for potential engagement	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018551	MSFOIA_WH018553	0.7.72.393525.4			Website	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Not indicated on document	Not indicated on document	attachment to email, containing information about potential outside expert who is being considered by IRS exam team for potential engagement	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018554	MSFOIA_WH018554	0.7.72.396168			Email	RE: Outside Experts	9/2/2008	Charles Davis	Paul Weibel; Charles Davis; Joy Yen; Aarstol Michael P; William McCarthy	Internal discussion between IRS counsel attorney and IRS employees concerning decisions to be made with respect to scope and direction of Microsoft examination, including decisions to be made with respect to retention of potential outside experts	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018556	MSFOIA_WH018556	0.7.72.395767			Email	Status Meeting Notes	9/15/2008	Cheryl Potop-Jackson	Charles Davis; Paul Weibel; Orth Peter A; Fred Rapaport	discussion of draft notes detailing meeting of Microsoft exam team	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018557	MSFOIA_WH018559	0.7.72.395767.1			Memo	Microsoft 200406 – 200606 Audit Status Meeting IRS & MS September 5, 2008	9/15/2008	Cheryl Potop-Jackson	Not indicated on document	attachment to email, containing draft notes detailing meeting of Microsoft exam team	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH018565	MSFOIA_WH018568	0.7.72.395387.1			Workpaper	CIC Case Completion Risk Assessment	7/8/2008	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018571	MSFOIA_WH018572	0.7.72.396509			Email	FW: Contract Dates	12/5/2008	JoAnn Cutler	J. Izumoto; cc: Alton White, Paul Weibel, Charles Davis	Internal discussion concerning decisions to be made with respect to scope and direction of Microsoft examination, and including discussion of anticipated timeline of audit activity and expert performance of work	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018573	MSFOIA_WH018573	0.7.72.396509.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH018574	MSFOIA_WH018575	0.7.72.394268			Email	RE: Contract Dates	12/5/2008	Paul Weibel	JoAnn Cutler, Julie Izumoto; cc: Alton White, Charles Davis, Cheryl Potop-Jackson	Internal discussion concerning decisions to be made with respect to scope and direction of Microsoft examination, and including discussion of anticipated timeline of audit activity and expert performance of work	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018576	MSFOIA_WH018576	0.7.72.394268.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH018579	MSFOIA_WH018579	0.7.72.397269			Email	Singapore Interviewees	1/9/2009	Paul Weibel	Charles Davis, Alton White, Jay Yen, William McCarthy	Internal discussion of draft document detailing decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018580	MSFOIA_WH018592	0.7.72.397269.1			spreadsheet	Potential Singapore Interviewees for FY04-06 IRS Audit	1/0/1900	Not indicated on document	Not indicated on document	draft document detailing decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018593	MSFOIA_WH018594	0.7.72.391407			Email	RE: Court Reporter	1/14/2009	Paul Weibel	Alton White, Charles Davis; Cheryl Potop-Jackson	Internal discussion among IRS employees regarding decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018595	MSFOIA_WH018595	0.7.72.391407.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH018596	MSFOIA_WH018597	0.7.72.398313			Email	FW: Court Reporter	1/14/2009	C. Potop-Jackson	Charles Davis, cc: Paul Weibel, Alton White	Internal discussion among IRS employees regarding decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018598	MSFOIA_WH018598	0.7.72.398313.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH018604	MSFOIA_WH018604	0.7.72.395552.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-07 (WH Batch 004)	Full	MSFOIA_WHO18606	MSFOIA_WHO18610	0.7.72.398149.1			excel spreadsheet	UPDATED SUMMARY COMPLETION ISSUES TIMEFRAME As of 1/30/09	1/30/2009	Cheryl Potop-Jackson	Not indicated on document	timeline of Microsoft audit by issue, assigned auditor, and expected completion date	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18611	MSFOIA_WHO18614	0.7.72.52174			Workpaper	Economist Examiner Audit Plan	7/10/2007	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18615	MSFOIA_WHO18626	0.7.72.52299			Workpaper	None provided on document	8/17/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18627	MSFOIA_WHO18634	0.7.72.52161			Workpaper	None provided on document	10/9/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18635	MSFOIA_WHO18638	0.7.72.52204			Workpaper	None provided on document	10/31/2007	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18639	MSFOIA_WHO18639	0.7.72.52250			Workpaper	IDR IE-2079 Valuation Studies & Acquisitions	Not Dated	Not indicated on document	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18640	MSFOIA_WHO18641	0.7.72.238085			Email	RE: Contract	2/19/2008	J. Fields	William McCarthy; Michelle Korbas	Discussion between members of IRS exam team and IRS counsel discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18648	MSFOIA_WHO18651	0.7.72.242977			Notes	Microsoft Concall—E-mail 4/1/08	4/1/2008	Michelle Korbas	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO18653	MSFOIA_WHO18655	0.7.72.254429.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-07 (WH Batch 004)	Full	MSFOIA_WH018659	MSFOIA_WH018659	0.7.72.213627			Email	Counsel Lists of Buy-in Cases	5/29/2008	Michelle Korbas	Laurel Robinson, C. Chen	Email discussing draft Counsel Lists of Buy-In Cases, circulated for purposes of discussion and for consideration of issues to be examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018678	MSFOIA_WH018689	0.7.72.213627.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH018690	MSFOIA_WH018691	0.7.72.250020			Email	Funding Approved for Contract!!	5/29/2008	T. Tuey	Lott W Bruce; Adelberg Charles R; Asquith Daniel; Michelle Korbas; cc: Fields Julie A	Email discussing status of potential contract for expert services and anticipated work to be performed under the contract	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018692	MSFOIA_WH018692	0.7.72.250020.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH018693	MSFOIA_WH018693	0.7.72.251804			Email	RE: Counsel Lists of Buy-in Cases	5/30/2008	Michelle Korbas	Caroline Chen, Laurel Robinson	email discussing draft counsel list of buy-in cases circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination; identifying third-party taxpayer examinations	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018694	MSFOIA_WH018711	0.7.72.251804.1			spreadsheet	Significant § 482 Buy-in Cases	Not Dated	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018712	MSFOIA_WH018723	0.7.72.251804.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH018725	MSFOIA_WH018725	0.7.72.237047			Email	Monthly Report - May 08 High Tech	6/3/2008	Michelle Korbas	S. March, C. Chen, R. Wolf, C. Lee	Email discussing counsel High Technology Industry Monthly Report, containing information about examinations and litigations of third-party taxpayers and Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/document being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018732	MSFOIA_WH018734	0.7.72.237047.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-07 (WH Batch 004)	Full	MSFOIA_WH018742	MSFOIA_WH018742	0.7.72.254116			Email	IC Cost Sharing Buy-in Cases	6/6/2008	M Korbas	N Hamilton, J Tamaki, M Hartman, L Robinson, C Chen	email discussing draft counsel list of buy-in cases circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination; identifying third-party taxpayer examinations	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018743	MSFOIA_WH018755	0.7.72.254116.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH018756	MSFOIA_WH018774	0.7.72.254116.2			Excel Spreadsheet	Significant § 482 Buy-in Cases	6/1/2008	M Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018775	MSFOIA_WH018793	0.7.72.236055			Excel Spreadsheet	Significant § 482 Buy-in Cases	6/6/2008	Korbas, Michelle	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018794	MSFOIA_WH018794	0.7.72.245374			Email	RE: Tier Reports	8/5/2008	Laurel Robinson	Caroline Chen, Michelle Korbas	Internal communication among IRS examiners and agency attorneys regarding issues being examined in multiple taxpayers' examinations, and decisions to be made regarding taxpayers' liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018798	MSFOIA_WH018800	0.7.72.245374.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-07 (WH Batch 004)	Full	MSFOIA_WH018806	MSFOIA_WH018806	0.7.72.249414			Email	HT Monthly Report August 08	9/3/2008	Michelle Korbas	A. Kim, Laurel Robinson, C. Chen, R. Wulf	Email discussing counsel High Technology Industry Monthly Report, containing information about examinations and litigations of third-party taxpayers and Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/document being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018812	MSFOIA_WH018812	0.7.72.234178			Email	RE: HT Monthly Report August 08	9/4/2009	R. Wulf	Michelle Korbas, A. Kim, Laurel Robinson, C. Chen	Counsel High Technology Industry Monthly Report, containing information about examinations and litigations of third-party taxpayers and Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/document being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018819	MSFOIA_WH018823	0.7.72.226640			Report	August 2008 Monthly Report High Technology Industry	9/29/2008	Michelle Korbas, Caroline Chen, and Roy Wulf	Not indicated on document	Counsel High Technology Industry Monthly Report, containing information about examinations and litigations of third-party taxpayers and Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/document being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018825	MSFOIA_WH018828	0.7.72.250305.1			memorandum	September 2008 Monthly Report High Technology Industry	9/29/2009	Not indicated on document	Not indicated on document	Counsel High Technology Industry Monthly Report, containing information about examinations and litigations of third-party taxpayers and Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/document being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018829	MSFOIA_WH018829	0.7.72.235732			memorandum	Deliberative Process - Notes and Thoughts of Writer Only Microsoft Notes 09-30-08 MDK	9/30/2008	Michelle Korbas	Not indicated on document	Counsel notes and thoughts on decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH018830	MSFOIA_WH018833	0.7.72.238007			memorandum	September 2008 Monthly Report High Technology Industry	9/30/2009	Not indicated on document	Not indicated on document	Counsel High Technology Industry Monthly Report, containing information about examinations and litigations of third-party taxpayers and Microsoft, and discussion of decisions involved in various enforcement efforts.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/document being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018835	MSFOIA_WH018837	0.7.72.226756.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH018858	MSFOIA_WH018860	0.7.72.255651.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH018881	MSFOIA_WH018893	0.7.72.238878.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH018894	MSFOIA_WH018912	0.7.72.238878.2			spreadsheet	Significant § 482 Buy-in Cases	10/17/2008	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018928	MSFOIA_WH018947	0.7.72.227880.1			spreadsheet	Significant § 482 Buy-in Cases	12/1/2008	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH018949	MSFOIA_WH018968	0.7.72.253756.1			spreadsheet	Significant § 482 Buy-in Cases	12/1/2008	M.Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2014-07 (WH Batch 004)		MSFOIA_WH018970	MSFOIA_WH018989	0.7.72.220174.1			spreadsheet	Significant § 482 Buy-in Cases	12/1/2008	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019076	MSFOIA_WH019092	0.7.72.266056			Workpaper	Case history	2007/09	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019095	MSFOIA_WH019095	0.7.72.265169			Email	RE: MS Buy-in (summonsing spreadsheets)	12/4/2007	Michelle Korbas	William McCarthy; cc: Laurel Robinson	Internal discussion among counsel attorneys of decisions to be made with respect to scope and direction of Microsoft examination, and including discussion of legal issues involved in same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019096	MSFOIA_WH019114	0.7.72.265164			Workpaper	Case history	11/30/2007	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019115	MSFOIA_WH019125	0.7.72.266882			Workpaper	Case history	12/5/2007	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH019126	MSFOIA_WH019127	0.7.72.266267			memorandum	Recommendation for Expert Assistance Microsoft Corporation (2004-2006)	12/17/2007	LMSB Counsel	Charles Davis	Memorandum from counsel, providing legal advice regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019128	MSFOIA_WH019136	0.7.72.264023			Workpaper	Case history	1/9/2008	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019137	MSFOIA_WH019137	0.7.72.264172			Workpaper	WAM Workplan	1/30/2008	William McCarthy	Not indicated on document	William McCarthy workplan, discussing status of decisionmaking in multiple cases, including third-party taxpayers and Microsoft	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019141	MSFOIA_WH019141	0.7.72.266116			Email	Phases in Performance Work Statement	2/5/2008	JoAnn Cutler	Aarstol Michael P; Paul Weibel; Joy Yen; cc: Charles Davis; William McCarthy; Alton White; Ahmad Shahshahani; Cheryl Potop-Jackson; Julie Izumoto	Internal discussion of proposed phases in outside expert contract for Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019142	MSFOIA_WH019157	0.7.72.264039			Workpaper	Case history	2/7/2008	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH019161	MSFOIA_WH019176	0.7.72.264978			Workpaper	Case history	3/5/2008	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019177	MSFOIA_WH019194	0.7.72.264202			Workpaper	Case history	5/1/2008	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019197	MSFOIA_WH019210	0.7.72.265181			Workpaper	Case history	7/8/2008	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019214	MSFOIA_WH019227	0.7.72.266923			Workpaper	Case history	8/4/2008	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019228	MSFOIA_WH019229	0.7.72.263999			worksheet	LMSB TECHMIS CASE OPENING SHEET	8/26/2008	William McCarthy	Not indicated on document	Techmis Case Opening Sheet, identifying legal issues to be addressed with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH019230	MSFOIA_WH019243	0.7.72.267093			Workpaper	Case history	9/5/2008	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019244	MSFOIA_WH019248	0.7.72.265131			memorandum	Legal Issues Relating to Americas Buy-in Microsoft Corporation (2004-2006)	9/24/2008	William McCarthy	Not indicated on document	Draft counsel memo re: Americas Buy-In legal issues with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019252	MSFOIA_WH019253	0.7.72.266272			Email	RE: Microsoft CSA & Buy-In (Americas)	9/30/2008	Michelle Korbas	William McCarthy	Internal discussion among IRS counsel attorneys regarding legal issues in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019254	MSFOIA_WH019266	0.7.72.266332			Workpaper	Case history	10/9/2008	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019271	MSFOIA_WH019284	0.7.72.264107			Workpaper	Case history	11/5/2008	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH019290	MSFOIA_WH019303	0.7.72.266835			Workpaper	Case history	12/1/2008	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019309	MSFOIA_WH019324	0.7.72.267230			Workpaper	Case history	1/12/2009	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019327	MSFOIA_WH019327	0.7.72.263941			Email	FW: IDR & Question for Bill - READ ME	1/26/2009	Paul Weibel	William McCarthy; Fred Rapaport	Internal discussion of decisions to made with respect to scope and direction of Microsoft examination, including request for legal advice from counsel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019328	MSFOIA_WH019328	0.7.72.263941.1			Word	Microsoft: Information Request #19	1/26/2009	Ceteris	Paul Weibel	Memorandum prepared by expert contractor discussing decisions to be made with respect to scope and direction of Microsoft examination; containing proposed course of action with respect to specific issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019335	MSFOIA_WH019339	0.7.72.266874			memorandum	Re: Funding Request	1/22/2009	Charles Davis, Alton White	Maria Hwang	Interview travel funding request, discussing decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019340	MSFOIA_WH019343	0.7.72.266278			Form	Manual Travel Authorization	2/4/2009	Paul Weibel	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(6) and (b)(7)(C)	Employee's privacy interest in travel details and contact information outweighs any public interest in this information
2014-07 (WH Batch 004)	Full	MSFOIA_WH019346	MSFOIA_WH019347	0.7.72.266816			memorandum	WAM Game plan	2/25/2009	William McCarthy	Not indicated on document	William McCarthy workplan, discussing status of multiple cases, including third-party taxpayers and Microsoft	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WHO19348	MSFOIA_WHO19367	0.7.72.266901			Workpaper	Case history	3/5/2009	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19368	MSFOIA_WHO19371	0.7.72.52091			memorandum	Field Economist Timeline to Analyze Buy In Payments in Cost Sharing Arrangements in the Microsoft, Inc. 2004-2006 Audit Case [DRAFT]	12/11/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport	Internal memorandum discussing proposed course of action and decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19372	MSFOIA_WHO19374	0.7.72.52094			memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	C Davis; C. Potop - Jackson; Alton White; Paul Weibel; Fred Rapaport; Ahmad Shahshahani	Internal memorandum discussing proposed course of action and decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19375	MSFOIA_WHO19377	0.7.72.52092			memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport	Internal memorandum discussing proposed course of action and decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19378	MSFOIA_WHO19382	0.7.72.52093			memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; Ahmad Shahshahani	Internal memorandum discussing proposed course of action and decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19383	MSFOIA_WHO19385	0.7.72.279633			Email	FW: ACTION: CTM Outside Expert Contracts re High Tech" Cost Sharing Issues"	9/10/2007	A. Malcolm	K. Baryza, P. Drenthe, J. Ellis, M. Garcia, J. Gonzalez, F. Heggi, M. Levitte, S. Locke, A. Malcolm, Chris Miller, V. Miller, M. Perrin, N. Photakis, W. Sabin, E. Saylor, M. Szostak, B. Zilka; cc: L. Prendergast	Internal discussion regarding draft document discussing decisions to be made with respect to expert contracting, discussing Microsoft examination as well as examinations of third parties	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19386	MSFOIA_WHO19388	0.7.72.279633.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19389	MSFOIA_WHO19389	0.7.72.279633.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-07 (WH Batch 004)	Full	MSFOIA_WH019465	MSFOIA_WH019468	0.7.72.372520.1			Memo	CIC Case Completion Risk Assessment	5/7/2008	Douglas Odell	Not indicated on document	Internal memorandum discussing proposed course of action and decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019469	MSFOIA_WH019469	0.7.72.372520.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019471	MSFOIA_WH019473	0.7.72.376180.1			Memo	T/P: Microsoft Corp Cycle: 200406-200606 Date: 8/7/2008 International Status Meeting	8/7/2008	Douglas Odell	Not indicated on document	memorandum prepared by IRS employee regarding proposed audit plan with respect to the scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019475	MSFOIA_WH019475	0.7.72.363688.1			spreadsheet	Microsoft Corporation International Agent Issue Time Line 200406 through 200606	8/18/2008	Douglas Odell	Not indicated on document	spreadsheet detailing proposed course of action with respect to Microsoft examination, including international examiner proposed time line	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019477	MSFOIA_WH019477	0.7.72.377363.1			spreadsheet	Microsoft Corporation International Agent Issue Time Line 200406 through 200606	8/19/2008	Paul Weibel	Not indicated on document	spreadsheet detailing proposed course of action with respect to Microsoft examination, including international examiner proposed time line	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019478	MSFOIA_WH019509	0.7.72.377363.2			spreadsheet	MS Initial Risk Analysis 2004/06 - 2006/06 Cycle 7/12/07	8/19/2008	Paul Weibel	Not indicated on document	Spreadsheet containing notes regarding IRS employee's preliminary analysis of the issues involved in Microsoft examination, containing notes of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019511	MSFOIA_WH019511	0.7.72.369276.1			spreadsheet	Microsoft Corporation International Agent Issue Time Line 200406 through 200606	8/20/2008	Paul Weibel	Not indicated on document	spreadsheet detailing proposed course of action with respect to Microsoft examination, including international examiner proposed time line	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019512	MSFOIA_WH019523	0.7.72.369276.2			Workpaper	Coordinated Examination Program Audit Plan	8/20/2008	Douglas Odell	Not indicated on document	worksheet detailing proposed course of action with respect to Microsoft examination, including international examiner proposed time line	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019524	MSFOIA_WH019555	0.7.72.369276.3			spreadsheet	MS Initial Risk Analysis 2004/06 - 2006/06 Cycle 7/12/07	8/20/2008	Cheryl Potop-Jackson	Not indicated on document	Spreadsheet containing notes regarding IRS employee's preliminary analysis of the issues involved in Microsoft examination, containing notes of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH019557	MSFOIA_WH019557	0.7.72.377192.1			spreadsheet	Microsoft Corporation International Agent Issue Time Line 200406 through 200606	8/20/2008	Paul Weibel	Not indicated on document	spreadsheet detailing proposed course of action with respect to Microsoft examination, including international examiner proposed time line	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019558	MSFOIA_WH019569	0.7.72.377192.2			Workpaper	Coordinated Examination Program Audit Plan	8/20/2008	Douglas Odell	Not indicated on document	worksheet detailing proposed course of action with respect to Microsoft examination, including international examiner proposed time line	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019570	MSFOIA_WH019601	0.7.72.377192.3			spreadsheet	MS Initial Risk Analysis 2004/06 - 2006/06 Cycle 7/12/07	8/20/2008	Cheryl Potop-Jackson	Not indicated on document	Spreadsheet containing notes regarding IRS employee's preliminary analysis of the issues involved in Microsoft examination, containing notes of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019603	MSFOIA_WH019605	0.7.72.371663.1			memorandum	Microsoft 200406 – 200606 Audit Status Meeting IRS & MS September 5, 2008	9/8/2008	Cheryl Potop-Jackson	Not indicated on document	Notes of audit status meeting with IRS counsel attorneys and exam team, discussing decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019611	MSFOIA_WH019613	0.7.72.416206			notes	Preliminary International Issues	6/5/2007	Fred Rapaport	Not indicated on document	IRS employee's Preliminary Notes of International Issues, communicating preliminary thoughts about exam issues and planning.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019614	MSFOIA_WH019617	0.7.72.416020			notes	Preliminary Commentary for International Examiner Audit Plan	6/20/2007	Fred Rapaport	Not indicated on document	IRS employee's Preliminary International Issues Commentary, communicating preliminary thoughts about exam issues and planning.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019618	MSFOIA_WH019618	0.7.72.415959			notes	Summary of IE-2022 and IE 2023 Responses	9/5/2007	Fred Rapaport	Not indicated on document	IRS employee Notes of summary of IDR responses, communicating preliminary thoughts about responses.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019619	MSFOIA_WH019619	0.7.72.416201			index	Index	9/19/2007	Fred Rapaport	Not indicated on document	Index of documents to share with counsel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH019620	MSFOIA_WH019620	0.7.72.416151			notes	Comments re review for McCarthy meeting	9/21/2007	Fred Rapaport	Not indicated on document	IRS employee notes for meeting with Counsel, communicating preliminary thoughts about exam issues and legal advice sought to assist with exam decisions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019621	MSFOIA_WH019621	0.7.72.416195			notes	Summary of meeting with William McCarthy	10/4/2007	Fred Rapaport	Not indicated on document	IRS employee's notes of meeting with counsel attorney for purpose of receiving legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019622	MSFOIA_WH019622	0.7.72.416045			Draft memo	Request of Counsel:	10/4/2007	Fred Rapaport	William McCarthy	Request for legal advice to assist with decisions being made regarding issues involved in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019623	MSFOIA_WH019624	0.7.72.416180			Draft memo	None provided on document	10/4/2007	Not indicated on document	Not indicated on document	Request for legal advice to assist with decisions being made regarding issues involved in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019625	MSFOIA_WH019625	0.7.72.416217			Draft memo	One further thought about the issues for counsel:	10/4/2007	Fred Rapaport	Not indicated on document	Request for legal advice to assist with decisions being made regarding issues involved in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019626	MSFOIA_WH019627	0.7.72.468952			Email	RE: 2004/2005 Buy-Ins (Microsoft)	12/11/2007	Laurel Robinson	Barbara Leonard; Michelle Korbas; cc: William McCarthy	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019637	MSFOIA_WH019638	0.7.72.440139.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-07 (WH Batch 004)	Full	MSFOIA_WH019639	MSFOIA_WH019640	0.7.72.440139.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019641	MSFOIA_WH019642	0.7.72.440139.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019643	MSFOIA_WH019643	0.7.72.440139.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019644	MSFOIA_WH019644	0.7.72.440139.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019645	MSFOIA_WH019647	0.7.72.440139.6			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019651	MSFOIA_WH019652	0.7.72.440139.8			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019653	MSFOIA_WH019655	0.7.72.440139.9			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019656	MSFOIA_WH019657	0.7.72.440139.10			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019658	MSFOIA_WH019659	0.7.72.440139.11			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019660	MSFOIA_WH019661	0.7.72.440139.12			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019662	MSFOIA_WH019663	0.7.72.440139.13			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019665	MSFOIA_WH019666	0.7.72.476023.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019667	MSFOIA_WH019668	0.7.72.476023.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019669	MSFOIA_WH019670	0.7.72.476023.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019671	MSFOIA_WH019671	0.7.72.476023.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019672	MSFOIA_WH019672	0.7.72.476023.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019673	MSFOIA_WH019675	0.7.72.476023.6			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019679	MSFOIA_WH019680	0.7.72.476023.8			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019681	MSFOIA_WH019683	0.7.72.476023.9			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019684	MSFOIA_WH019685	0.7.72.476023.10			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019686	MSFOIA_WH019687	0.7.72.476023.11			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019688	MSFOIA_WH019689	0.7.72.476023.12			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019690	MSFOIA_WH019691	0.7.72.476023.13			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019698	MSFOIA_WH019699	0.7.72.435530.1.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019700	MSFOIA_WH019701	0.7.72.435530.1.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019702	MSFOIA_WH019703	0.7.72.435530.1.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019704	MSFOIA_WH019705	0.7.72.435530.1.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-07 (WH Batch 004)	Full	MSFOIA_WH019706	MSFOIA_WH019707	0.7.72.435530.1.6			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019711	MSFOIA_WH019712	0.7.72.435530.1.8			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019713	MSFOIA_WH019713	0.7.72.435530.1.9			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019714	MSFOIA_WH019715	0.7.72.435530.1.10			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019716	MSFOIA_WH019717	0.7.72.435530.1.11			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019718	MSFOIA_WH019720	0.7.72.435530.1.12			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019721	MSFOIA_WH019727	0.7.72.441233			memorandum	FY08 YEAR-END REPORT – AREA COUNSEL (AC) Large & Mid-sized Business (LM), AREA 5	8/26/2008	IRS Office of Chief Counsel, Large & Mid-Size Business, Area 5	Not indicated on document	Draft counsel FY 2008 Area 5 year-end report, containing discussion of status of ongoing examinations and litigation cases involving third-party taxpayers and Microsoft	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019741	MSFOIA_WH019743	0.7.72.444137.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019744	MSFOIA_WH019746	0.7.72.444137.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019747	MSFOIA_WH019748	0.7.72.444137.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019749	MSFOIA_WH019749	0.7.72.444137.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019750	MSFOIA_WH019751	0.7.72.444137.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019752	MSFOIA_WH019754	0.7.72.444137.6			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019759	MSFOIA_WH019761	0.7.72.444137.8			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019762	MSFOIA_WH019763	0.7.72.444137.9			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019764	MSFOIA_WH019764	0.7.72.444137.10			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019765	MSFOIA_WH019766	0.7.72.444137.11			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019767	MSFOIA_WH019769	0.7.72.444137.12			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019770	MSFOIA_WH019772	0.7.72.444137.13			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019778	MSFOIA_WH019781	0.7.72.444064.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019782	MSFOIA_WH019784	0.7.72.444064.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019785	MSFOIA_WH019786	0.7.72.444064.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-07 (WH Batch 004)	Full	MSFOIA_WH019787	MSFOIA_WH019787	0.7.72.444064.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019788	MSFOIA_WH019789	0.7.72.444064.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019790	MSFOIA_WH019792	0.7.72.444064.6			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019797	MSFOIA_WH019799	0.7.72.444064.8			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019800	MSFOIA_WH019801	0.7.72.444064.9			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019802	MSFOIA_WH019802	0.7.72.444064.10			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019803	MSFOIA_WH019804	0.7.72.444064.11			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019805	MSFOIA_WH019807	0.7.72.444064.12			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019808	MSFOIA_WH019810	0.7.72.444064.13			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019817	MSFOIA_WH019819	0.7.72.460110.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019820	MSFOIA_WH019823	0.7.72.460110.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019824	MSFOIA_WH019827	0.7.72.460110.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019828	MSFOIA_WH019829	0.7.72.460110.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019831	MSFOIA_WH019832	0.7.72.460110.6			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019833	MSFOIA_WH019835	0.7.72.460110.7			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019841	MSFOIA_WH019841	0.7.72.460110.9			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019842	MSFOIA_WH019844	0.7.72.460110.10			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019845	MSFOIA_WH019846	0.7.72.460110.11			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019847	MSFOIA_WH019848	0.7.72.493920			Email	RE: M... 04-06 AUDIT case - Revised performance work statements -11-30-07	12/17/2007	Paul Weibel	Jon Tamaki; cc: Alton White	Memorandum reporting on status of ongoing Microsoft examination; discussing decisions involved in the scope and direction of the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019849	MSFOIA_WH019849	0.7.72.493920.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-07 (WH Batch 004)	Full	MSFOIA_WHO19864	MSFOIA_WHO19864	0.7.72.487686.1			memorandum	CSA cases to be surveyed CTMDFO West	12/12/2008	Not indicated on document	Not indicated on document	CSA cases to be surveyed, identifying names of third-party taxpayer examinations and Microsoft examination	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19867	MSFOIA_WHO19888	0.7.72.572975.1			agreement	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2007/09	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document received from Microsoft with comments added by examiner, reflecting exam's preliminary thoughts and analysis about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19889	MSFOIA_WHO19890	0.7.72.569862			Email	RE: Scope of Work	9/24/2007	Joy Yen	Ahmad Shahshahani	Internal discussion regarding decisions to be made with respect to scope of work for outside expert	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19891	MSFOIA_WHO19892	0.7.72.586442			Email	RE: IDR IE-2026 Response	11/30/2007	Paul Weibel	Michael Aarstol; Joy Yen; cc: Fred Rapaport	Internal discussion regarding decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19893	MSFOIA_WHO19894	0.7.72.564775			Email	FW: Non-Selected Outside Experts	5/2/2008	Paul Weibel	Aarstol Michael P; Joy Yen; Ahmad Shahshahani; Ryan James E	Discussion between members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19895	MSFOIA_WHO19896	0.7.72.582537			Email	RE: Non-Selected Outside Experts	5/5/2008	Michael Aarstol	Paul Weibel; cc: Joy Yen; Ahmad Shahshahani; Ryan James E	Discussion among members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19897	MSFOIA_WHO19897	0.7.72.579532			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/8/2008	Fred Rapaport	Michael Aarstol; Joy Yen; cc: Paul Weibel	Discussion among members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, and discussing draft document with respect to same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH019898	MSFOIA_WH019902	0.7.72.579532.1			Spreadsheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/7/2008	Fred Rapaport	Not indicated on document	Coordinated Issue Paper Case Model, circulated for discussion among IRS exam team regarding scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019903	MSFOIA_WH019905	0.7.72.568689			Email	FW: Requisition #L-8-L3-01-E5-F03	5/8/2008	Joy Yen	Paul Weibel	Communications among exam team regarding decisions to be made with respect to retention of potential outside expert contractor	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019906	MSFOIA_WH019906	0.7.72.568689.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019907	MSFOIA_WH019907	0.7.72.582379			Email	FW: Non-Selected Outside Experts	5/8/2008	Paul Weibel	Joy Yen	Discussion among members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019908	MSFOIA_WH019909	0.7.72.583672			Email	FW: Non-Selected Outside Experts	5/8/2008	Paul Weibel	Joy Yen	Discussion among members of IRS exam team discussing status of Microsoft examination and decisions to be made with respect to scope and direction of Microsoft examination, including decisions regarding retention of potential expert contractors	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019911	MSFOIA_WH019912	0.7.72.560852.1			Spreadsheet	None provided on document	10/19/2007	Not indicated on document	Not indicated on document	Spreadsheet containing notes regarding IRS employee's preliminary analysis of the issues involved in Microsoft examination, containing notes of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019914	MSFOIA_WH019935	0.7.72.575894.1			PowerPoint	Microsoft Presentation CIP CSA Meeting Baltimore Apr 22-23, 2008	5/29/2008	Joy Yen	Not indicated on document	Cost Sharing Agreement CIP Training Baltimore, discussing issues to be examined during Microsoft examination and decisions to be made with respect to scope and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019936	MSFOIA_WH019938	0.7.72.572016			Email	FW: Status	6/2/2008	Paul Weibel	Joy Yen	Discussion among IRS employees regarding procurement of outside expert	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019939	MSFOIA_WH019939	0.7.72.572016.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-07 (WH Batch 004)	Full	MSFOIA_WH019942	MSFOIA_WH019942	0.7.72.559016			Workpaper	IDR IE 2031 Folder Contents.xls	8/1/2008	Not indicated on document	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues, describing documents used or created by IRS exam team for purposes of conducting Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-07 (WH Batch 004)	Full	MSFOIA_WH019944	MSFOIA_WH019944	0.7.72.585663.1			memorandum	TENTATIVE PRELIMINARY AGENDA FOR CHICAGO TRIP	8/11/2008	Paul Weibel	Not indicated on document	draft agenda for meeting with expert, discussing issues involved in Microsoft examination and decisions to be made with respect to scope and direction of the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019945	MSFOIA_WH019945	0.7.72.563024			Email	manufacturing cost Americas	8/13/2008	Fred Rapaport	Joy Yen; Michael Aarstol; cc: Paul Weibel	internal discussion among members of IRS exam team regarding decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019946	MSFOIA_WH019946	0.7.72.576477			Email	APAC agreements / China and Korea	8/13/2008	Fred Rapaport	Joy Yen; Michael Aarstol; cc: Paul Weibel	internal discussion among members of IRS exam team regarding decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019949	MSFOIA_WH019952	0.7.72.582695.1			Memo	Microsoft Puerto Rico 936	6/26/2008	Paul Weibel	Not indicated on document	IRS employee internal memorandum providing preliminary analysis of issues involved in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019955	MSFOIA_WH019955	0.7.72.582695.3			memorandum	Conference Call Discussion IMTS - \$936 and Cost Sharing Involvement Microsoft Corp. 2004/06 - 2006/06	4/1/2008	Cheryl Potop-Jackson	Not indicated on document	notes of conference call between members of exam team and IRS counsel attorneys regarding decisions to be made with respect to Microsoft examination and legal issues regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019956	MSFOIA_WH019957	0.7.72.582695.4			Memo	Re: Microsoft Corporation, 936 Exit and Cost-Sharing Buy-In Arrangement	6/25/2008	Paul Weibel	Matthew Hartman	memorandum from IRS exam team member providing preliminary analysis of issues identified during Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019960	MSFOIA_WH019961	0.7.72.565313			Email	RE: Outside Expert Documents	9/9/2008	Paul Weibel	William McCarthy; Joy Yen; Aarstol Michael P; Fred Rapaport	discussion among IRS exam team and IRS counsel attorney regarding decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and focus of its investigation.
2014-07 (WH Batch 004)	Full	MSFOIA_WH019964	MSFOIA_WH019965	0.7.72.573860.1			memorandum	Re: Potential trip to Singapore for the purpose of auditing transfer pricing issues	12/9/2005	M.E. Burkhardt; C Smith; J Ryan	N Hamilton; C Adelberg	Memorandum proposing a course of action with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-07 (WH Batch 004)	Full	MSFOIA_WHO19966	MSFOIA_WHO19983	0.7.72.573860.2			Memorandum	Trip Report - Singapore Microsoft Audit Functional Analysis of MO and MRS	2/16/2006	M.E. Burkhardt; C Smith	N Hamilton; C Adelberg	Post-Trip Report for Singapore Visit, discussing issues involved in Microsoft examination, including discussion of scope, direction, timing, and strategy of that investigation	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19984	MSFOIA_WHO19987	0.7.72.577522			Form	Manual Travel Authorization	2/4/2009	Joy Yen	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(6) and (b)(7)(C)	Employee's privacy interest in travel details and contact information outweighs any public interest in this information
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19988	MSFOIA_WHO19990	0.7.72.576712			Form	Authorization for Official Travel	3/4/2009	Joy Yen	Not indicated on document	Unsigned draft Form 1321 Authorization for Official Travel	(b)(6) and (b)(7)(C)	Employee's privacy interest in travel details and contact information outweighs any public interest in this information
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19991	MSFOIA_WHO19994	0.7.72.585403			Form	Manual Travel Authorization	2/4/2009	Joy Yen	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(6) and (b)(7)(C)	Employee's privacy interest in travel details and contact information outweighs any public interest in this information
2014-07 (WH Batch 004)	Full	MSFOIA_WHO19995	MSFOIA_WHO19997	0.7.72.575672			Form	Authorization for Official Travel	3/4/2009	Joy Yen	Not indicated on document	Unsigned draft Form 1321 Authorization for Official Travel	(b)(6) and (b)(7)(C)	Employee's privacy interest in travel details and contact information outweighs any public interest in this information
2014-07 (WH Batch 005)	Full	MSFOIA_WHO19998	MSFOIA_WHO19999	0.7.72.95404			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/19/2005	J. Ryan	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WHO20000	MSFOIA_WHO20001	0.7.72.96128			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/19/2005	J. Ryan	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WHO20002	MSFOIA_WHO20003	0.7.72.95319			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/19/2005	J. Ryan	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WHO20004	MSFOIA_WHO20005	0.7.72.96017			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/19/2005	J. Ryan	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WHO20006	MSFOIA_WHO20009	0.7.72.96059			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/20/2005	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WHO20010	MSFOIA_WHO20011	0.7.72.95301			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/20/2005	J. Ryan	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-07 (WH Batch 005)	Full	MSFOIA_WH020012	MSFOIA_WH020063	0.7.72.95898			Workpaper	None provided on document	9/23/2005	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020064	MSFOIA_WH020116	0.7.72.96303			Workpaper	MICROSOFT - MO MATRIX OF BUSINESS FACTS RELATED TO ASIAN RETAIL SALES KEY	10/24/2005	J. Ryan	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020117	MSFOIA_WH020133	0.7.72.96362			Workpaper	TRANSFER PRICING	10/25/2005	Not indicated on document	Not indicated on document	Draft of preliminary questions to be used during audit of taxpayer	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020134	MSFOIA_WH020143	0.7.72.96216			Workpaper	MICROSOFT - MO MATRIX OF BUSINESS FACTS RELATED TO ASIAN RETAIL SALES KEY	11/2/2005	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020144	MSFOIA_WH020179	0.7.72.95289			Workpaper	None provided on document	1/11/2006	Not indicated on document	Not indicated on document	Notes of interviews from Singapore, providing preliminary analysis regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020180	MSFOIA_WH020246	0.7.72.95813			Workpaper	None provided on document	11/7/2005	Not indicated on document	Not indicated on document	Notes of interviews from Singapore, providing preliminary analysis regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020247	MSFOIA_WH020263	0.7.72.96329			Workpaper	FUNCTIONAL ANALYSIS (FUNCTIONS PERFORMED AND RISK ASSUMED)	2/16/2006	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020264	MSFOIA_WH020277	0.7.72.54050			Workpaper	Transfer Pricing Documentation: Asia MCS - Audit Trail	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020278	MSFOIA_WH020292	0.7.72.53949			Workpaper	Transfer Pricing Documentation: Asia MCS - Comparable Company Descriptions FY04	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-07 (WH Batch 005)	Full	MSFOIA_WH020293	MSFOIA_WH020297	0.7.72.54095			Workpaper	Transfer Pricing Documentation: HR, Management and Other – Comparable Company Descriptions FY04	4/25/2007	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020298	MSFOIA_WH020298	0.7.72.54366			Workpaper	Transfer Pricing Documentation: Legal – Comparable Company Descriptions FY04	Not Dated	Ceteris	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020299	MSFOIA_WH020301	0.7.72.54079			Workpaper	Microsoft Corporation Transfer Pricing Documentation Asia MCS Audit Trail	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020302	MSFOIA_WH020303	0.7.72.54125			Workpaper	Transfer Pricing Documentation: Accounting and Finance – Comparable Company Descriptions FY04	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020304	MSFOIA_WH020316	0.7.72.54010			Workpaper	Microsoft Corporation Transfer Pricing Documentation Asia MCS Audit Trail	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020317	MSFOIA_WH020326	0.7.72.53648			Workpaper	Transfer Pricing Documentation: Asia R&D – Comparable Company Descriptions FY04	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020327	MSFOIA_WH020329	0.7.72.53573			Workpaper	Transfer Pricing Documentation: Asia Operational Support Services – Audit Trail	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020330	MSFOIA_WH020332	0.7.72.53379			Workpaper	Transfer Pricing Documentation: Accounting and Finance – Comparable Company Financial Data	4/25/2007	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020333	MSFOIA_WH020342	0.7.72.53442			Workpaper	Transfer Pricing Documentation: Asia PSS – Audit Trail	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-07 (WH Batch 005)	Full	MSFOIA_WH020343	MSFOIA_WH020348	0.7.72.53447			Workpaper	Transfer Pricing Documentation: Asia PSS – Comparable Company Descriptions FY04	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020349	MSFOIA_WH020358	0.7.72.53462			Workpaper	Transfer Pricing Documentation: Asia Operational Support Services – Comparable Company Descriptions FY04	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020359	MSFOIA_WH020360	0.7.72.53078			Workpaper	Transfer Pricing Documentation: Asia S&M – Comparable Company Descriptions FY04	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020361	MSFOIA_WH020387	0.7.72.54313			Workpaper	Transfer Pricing Documentation: Asia PSS – Audit Trail FY05	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020388	MSFOIA_WH020403	0.7.72.53328			Workpaper	Transfer Pricing Documentation: Asia Operational Support Services – Comparable Company Financial Data	4/25/2007	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020404	MSFOIA_WH020418	0.7.72.54352			Workpaper	Transfer Pricing Documentation: Asia Operational Support Services – Comparable Company Descriptions FY05	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020419	MSFOIA_WH020422	0.7.72.54074			Workpaper	Transfer Pricing Documentation: Asia PSS – Comparable Company Descriptions FY05	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020423	MSFOIA_WH020442	0.7.72.54060			Workpaper	Transfer Pricing Documentation: Asia Research and Development – Comparable Company Descriptions FY05	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020443	MSFOIA_WH020461	0.7.72.53165			Workpaper	Transfer Pricing Documentation: Asia MCS – Comparable Company Descriptions FY05	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-07 (WH Batch 005)	Full	MSFOIA_WH020462	MSFOIA_WH020465	0.7.72.52749			Workpaper	Transfer Pricing Documentation: Asia Operational Support Services – Audit Trail FY05	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020466	MSFOIA_WH020495	0.7.72.52777			Workpaper	Transfer Pricing Documentation: Asia MCS – Audit Trail FY05	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020496	MSFOIA_WH020515	0.7.72.52572			Workpaper	Transfer Pricing Documentation: Asia MCS - Comparable Company Financial Data	4/25/2007	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020516	MSFOIA_WH020548	0.7.72.52495			Workpaper	Transfer Pricing Documentation: Asia Research and Development – Audit Trail FY05	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020549	MSFOIA_WH020552	0.7.72.54350			Workpaper	Transfer Pricing Documentation: Asia Sales and Marketing – Comparable Company Descriptions FY05	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020553	MSFOIA_WH020573	0.7.72.53641			Workpaper	Transfer Pricing Documentation: Asia Research and Development - Comparable Company Financial Data FY05	4/25/2007	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020574	MSFOIA_WH020577	0.7.72.53196			Workpaper	Transfer Pricing Documentation: Asia Sales and Marketing – Audit Trail FY05	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020578	MSFOIA_WH020578	0.7.72.53258			Workpaper	Transfer Pricing Documentation: Legal – Comparable Company Descriptions FY05	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020579	MSFOIA_WH020585	0.7.72.53206			Workpaper	Transfer Pricing Documentation: HR, Management and Other – Comparable Company Descriptions FY05	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-07 (WH Batch 005)	Full	MSFOIA_WH020586	MSFOIA_WH020586	0.7.72.52959			Workpaper	Transfer Pricing Documentation: Legal – Audit Trail FY05	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020587	MSFOIA_WH020589	0.7.72.52704			Workpaper	Transfer Pricing Documentation: Accounting and Finance – Comparable Company Descriptions FY05	Not Dated	Ceteris	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020590	MSFOIA_WH020595	0.7.72.52806			Workpaper	Transfer Pricing Documentation: HR, Management and Other – Audit Trail FY05	Not Dated	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020596	MSFOIA_WH020597	0.7.72.52453			Workpaper	Transfer Pricing Documentation: Legal - Comparable Company Financial Data FY05	4/25/2007	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020598	MSFOIA_WH020603	0.7.72.52492			Workpaper	Transfer Pricing Documentation: Asia Sales and Marketing - Comparable Company Financial Data FY05	4/25/2007	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020604	MSFOIA_WH020618	0.7.72.95623			Workpaper	Transfer Pricing Documentation: Asia MCS – Comparable Company Descriptions FY04	Not Dated	Ceteris	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020619	MSFOIA_WH020632	0.7.72.95023			Workpaper	Microsoft Corporation Transfer Pricing Documentation: Asia MCS Audit Trail	Not Dated	Ceteris	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020633	MSFOIA_WH020634	0.7.72.96391			Workpaper	Transfer Pricing Documentation: Accounting and Finance – Comparable Company Descriptions FY04	Not Dated	Ceteris	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020635	MSFOIA_WH020647	0.7.72.96447			Workpaper	Transfer Pricing Documentation: Asia Research and Development Audit Trail	Not Dated	Ceteris	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-07 (WH Batch 005)	Full	MSFOIA_WH020648	MSFOIA_WH020657	0.7.72.95863			Workpaper	Transfer Pricing Documentation: Asia R&D – Comparable Company Descriptions FY04	Not Dated	Ceteris	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020658	MSFOIA_WH020660	0.7.72.96052			Workpaper	Transfer Pricing Documentation: Asia Operational Support Services Audit Trail	Not Dated	Ceteris	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020661	MSFOIA_WH020662	0.7.72.95807			Workpaper	Transfer Pricing Documentation: Asia S&M – Comparable Company Descriptions FY04	Not Dated	Ceteris	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020663	MSFOIA_WH020663	0.7.72.95567			Workpaper	Transfer Pricing Documentation: Legal – Comparable Company Descriptions FY04	Not Dated	Ceteris	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020664	MSFOIA_WH020669	0.7.72.95570			Workpaper	Transfer Pricing Documentation: Asia PSS – Comparable Company Descriptions FY04	Not Dated	Ceteris	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020670	MSFOIA_WH020672	0.7.72.95384			Workpaper	Transfer Pricing Documentation: Asia Sales and Marketing Audit Trail	Not Dated	Ceteris	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020673	MSFOIA_WH020682	0.7.72.95121			Workpaper	Transfer Pricing Documentation: Asia Operational Support Services – Comparable Company Descriptions FY04	Not Dated	Ceteris	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020683	MSFOIA_WH020687	0.7.72.95098			Workpaper	Transfer Pricing Documentation: HR, Management and Other – Comparable Company Descriptions FY04	6/26/1905	Ceteris	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020688	MSFOIA_WH020707	0.7.72.95147			Workpaper	Transfer Pricing Documentation: Asia MCS – Comparable Company Financial Data FY05	Not Dated	Ceteris	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-07 (WH Batch 005)	Full	MSFOIA_WH020708	MSFOIA_WH020709	0.7.72.54417			Workpaper	High Level Issue Review FYE June 30, 2004 & 2005	3/6/2007	Cheryl Potop-Jackson	Not indicated on document	Memorandum discussing issues involved in Microsoft examination, including scope and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020711	MSFOIA_WH020713	0.7.72.402875.1			Workpaper	Preliminary List of Issues	Not Dated	Not indicated on document	Not indicated on document	Memorandum discussing issues involved in Microsoft examination, including scope and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020715	MSFOIA_WH020717	0.7.72.399399.1			Workpaper	Preliminary List of Issues	Not Dated	Not indicated on document	Not indicated on document	Memorandum discussing issues involved in Microsoft examination, including scope and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020718	MSFOIA_WH020755	0.7.72.54714			Workpaper	Microsoft Corporation--Consolidated Comparative M-1 Analysis Examination Cycle 2004 - 2006	4/18/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020756	MSFOIA_WH020757	0.7.72.393475			Email	FW: M... 04-06 AUDIT case - revised timeline and work statements for outside experts	11/26/2007	Charles Davis	JoAnn Cutler	Email forwarding Email contained at 0.7.72.400758 which transmitted and discussed draft work performance statements and timeline for audit of CSA of Microsoft for 2004-2006 cycle.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020758	MSFOIA_WH020759	0.7.72.393475.1			memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/19/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson; Paul Weibel; cc: Ahmad Shahshahani	Memorandum reporting on status of ongoing Microsoft examination; discussing decisions involved in the scope and direction of the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020760	MSFOIA_WH020761	0.7.72.393475.2			memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/19/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson; Paul Weibel; cc: Ahmad Shahshahani	Memorandum reporting on status of ongoing Microsoft examination; discussing decisions involved in the scope and direction of the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020762	MSFOIA_WH020765	0.7.72.393475.3			memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/19/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson; Paul Weibel; cc: Ahmad Shahshahani	Memorandum reporting on status of ongoing Microsoft examination; discussing decisions involved in the scope and direction of the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020766	MSFOIA_WH020766	0.7.72.325594			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/14/2009	Kenneth Christman	Christopher Bello	Internal discussion among attorneys planning certain exam activity.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-07 (WH Batch 005)	Full	MSFOIA_WH020768	MSFOIA_WH020769	0.7.72.373784.1			memorandum	Microsoft Corporation Preliminary List of Issues Exam Cycle 2004/06 – 2006/06	Not Dated	Not indicated on document	Not indicated on document	Memorandum discussing issues involved in Microsoft examination, including scope and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-07 (WH Batch 005)	Full	MSFOIA_WH020770	MSFOIA_WH020772	0.7.72.416190			memorandum	Preliminary International Issues	4/3/2007	Fred Rapaport	Not indicated on document	Notes re: preliminary International Issues, discussing issues involved in Microsoft examination, including scope and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH020782	MSFOIA_WH020782	0.7.72.81578			Workpaper	None provided on document	10/6/2010	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH020783	MSFOIA_WH020783	0.7.72.81595			draft NOPA	Notice of Proposed Adjustment	10/6/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH020784	MSFOIA_WH020784	0.7.72.81583			draft NOPA	Notice of Proposed Adjustment	10/6/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH020785	MSFOIA_WH020801	0.7.72.81620			Workpaper	TP's Buy-in Calculation (or Cost Share payment calculation)	10/6/2010	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH020802	MSFOIA_WH020807	0.7.72.81652			Workpaper	None provided on document	2/7/2011	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH020808	MSFOIA_WH020810	0.7.72.81689			Workpaper	Flat Rate Americas NOPA Royalty Computation	2/7/2011	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH020811	MSFOIA_WH020856	0.7.72.84230			Draft NOPA-A	Explanation of Items	3/10/2011	Not indicated on document	Microsoft Corporation	Discussion draft of a proposed adjustment, circulated for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH020857	MSFOIA_WH020864	0.7.72.84560			memorandum	Life argument (4-14-11).doc	4/14/2011	Not indicated on document	Not indicated on document	memorandum containing preliminary analysis of issues related to Microsoft examination and containing draft legal argument with respect to issues identified	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH020865	MSFOIA_WH020872	0.7.72.82739			Workpaper	None provided on document	4/15/2011	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH020875	MSFOIA_WH020882	0.7.72.81629			Draft NOPA-A	Explanation of Items	4/29/2011	Not indicated on document	Microsoft Corporation	Discussion draft of a proposed adjustment, circulated for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH020883	MSFOIA_WH020925	0.7.72.82644			Draft NOPA-A	Explanation of Items	5/16/2011	Not indicated on document	Microsoft Corporation	Discussion draft of a proposed adjustment, circulated for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH020933	MSFOIA_WH020958	0.7.72.22333.1			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: AMERICAS BUY-IN (Issue No. 2)	8/5/2011	LB&I Exam Team and Counsel	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH021025	MSFOIA_WH021066	0.7.72.198082.1			Draft NOPA-A	Explanation of Items	4/14/2011	Not indicated on document	Microsoft Corporation	Discussion draft of a proposed adjustment, circulated for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH021067	MSFOIA_WH021112	0.7.72.198082.2			Draft NOPA-A	Explanation of Items	4/14/2011	Not indicated on document	Microsoft Corporation	Discussion draft of a proposed adjustment, circulated for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH021113	MSFOIA_WH021120	0.7.72.194735			Draft rebuttal	None provided on document	4/14/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH021121	MSFOIA_WH021128	0.7.72.198969			Draft rebuttal	None provided on document	4/14/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH021518	MSFOIA_WH021542	0.7.72.199313			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: AMERICAS BUY-IN (Issue No. 2)	8/3/2011	exam team & counsel	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH021543	MSFOIA_WH021549	0.7.72.197480			Draft Rebuttal	Rebuttal: Americas Buy-In (Facts Relied Upon)	7/20/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH021550	MSFOIA_WH021574	0.7.72.196014			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: AMERICAS BUY-IN (Issue No. 2)	8/2/2011	exam team & counsel	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH021575	MSFOIA_WH021599	0.7.72.196457			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: AMERICAS BUY-IN (Issue No. 2)	8/2/2011	exam team & counsel	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH021600	MSFOIA_WH021624	0.7.72.198904			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: AMERICAS BUY-IN (Issue No. 2)	8/2/2011	exam team & counsel	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH021625	MSFOIA_WH021653	0.7.72.194852			Workpaper	Outbound business	8/4/2011	Not indicated on document	Not indicated on document	International Briefing Book of IRS Counsel, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH021656	MSFOIA_WH021672	0.7.72.194874.1			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: AMERICAS BUY-IN (Issue No. 2)	8/5/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH021673	MSFOIA_WH021698	0.7.72.197495			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: AMERICAS BUY-IN (Issue No. 2)	8/6/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH021707	MSFOIA_WH021999	0.7.72.196597.1			spreadsheet	Outbound business	9/1/2011	Not indicated on document	Not indicated on document	International Briefing Book of IRS Counsel, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH022001	MSFOIA_WH022293	0.7.72.198957.1			spreadsheet	Outbound business	9/1/2011	Not indicated on document	Not indicated on document	International Briefing Book of IRS Counsel, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice of government attorney, during the course of representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022294	MSFOIA_WH022398	0.7.72.194992			spreadsheet	Outbound business	9/1/2011	Not indicated on document	Not indicated on document	International Briefing Book of IRS Counsel, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022399	MSFOIA_WH022503	0.7.72.198094			spreadsheet	Outbound business	9/1/2011	Not indicated on document	Not indicated on document	International Briefing Book of IRS Counsel, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022504	MSFOIA_WH022504	0.7.72.181221			Email	CSA Buy-In Inventory Report	11/9/2010	Geraldine Quinn	Patricia Chaback, Gloria Sullivan, Nancy Bronson, Matthew Hartman, J. Tamaki, D. McGinty, N. Hodapp, Joanne Zhang, E. Alexander, L. Dearth, Joy Yen, Michelle Korbas, Laurel Robinson, Barbara Leonard	Internal discussion about the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information about third-party taxpayers' examinations is return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022519	MSFOIA_WH022519	0.7.72.181221.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH022535	MSFOIA_WH022535	0.7.72.166353.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH022537	MSFOIA_WH022537	0.7.72.136712.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH022554	MSFOIA_WH022554	0.7.72.162229.1			spreadsheet	Potential Outside Expert from Procurement List for 2005-2006	Not Dated	Not indicated on document	Not indicated on document	Preliminary list of potential expert services contractors to be considered by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH022557	MSFOIA_WH022558	0.7.72.207301			Email	Microsoft--Intangibles	3/31/2011	Goodson Cathy A	Daniel Lavassar; Hilty Melissa L; William McCarthy	Communications among Chief Counsel attorneys regarding the status of the Microsoft examination, including discussion of strategy, scope, and direction of examination and legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022559	MSFOIA_WH022560	0.7.72.207301.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH022561	MSFOIA_WH022562	0.7.72.207330			Email	RE: Draft Rebuttal (Protest Issue 2)	7/27/2011	William McCarthy	Daniel Lavassar; Hilty Melissa L	Communications among Chief Counsel attorneys regarding the status of the Microsoft examination, including discussion of strategy, scope, and direction of examination and legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022568	MSFOIA_WH022587	0.7.72.22981			Email	Redmond contract	12/17/2010	Paul Weibel	Julie izumoto; JoAnn Cutler	Email discussing draft expert report	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information about third-party taxpayers' examinations is return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022603	MSFOIA_WH022604	0.7.72.22995			Email	FW: Expert Services - Cost Sharing Buy-in Valuations	2/12/2008	Paul Weibel	William McCarthy; Charles Davis; Alton White; JoAnn Cutler; Michael Aarstol; Joy Yen	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information about third-party taxpayers' examinations is return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022605	MSFOIA_WH022609	0.7.72.22991			Email	RE: FW: Expert Services - Cost Sharing Buy-in Valuations	2/12/2008	Outside Expert	Paul Weibel; cc: JoAnn Cutler	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information about third-party taxpayers' examinations is return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022610	MSFOIA_WH022610	0.7.72.22958			Email	MS...04-06 AUDIT case- additional experts	4/17/2008	Michael Aarstol	Paul Weibel; Fred Rapaport; Joy Yen; cc: Charles Davis; Cheryl Potop-Jackson; Alton White; William McCarthy; JoAnn Cutler; Julie izumoto	Discussion of decisions being made regarding the use of expert services contractor during exam.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information about third-party taxpayers' examinations is return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH022628	MSFOIA_WH022628	0.7.72.394423.1			Draft workpaper	Performance Work Statement for Requisition # L8-L3-01-E5-F03-009	Not Dated	Not indicated on document	Not indicated on document	preliminary statement of anticipated work to be performed by outside expert and preliminary list of timeline and deadlines with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022630	MSFOIA_WH022630	0.7.72.396358.1			Draft workpaper	Performance Work Statement for Requisition # L8-L3-01-E5-F03-009	Not Dated	Not indicated on document	Not indicated on document	preliminary statement of anticipated work to be performed by outside expert and preliminary list of timeline and deadlines with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022632	MSFOIA_WH022632	0.7.72.410757.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/30/2010	Douglas Odell	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022633	MSFOIA_WH022633	0.7.72.410757.2			Draft NOPA	Notice of Proposed Adjustment	Not Dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022638	MSFOIA_WH022638	0.7.72.403924.1			Draft NOPA	Notice of Proposed Adjustment	Not Dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022639	MSFOIA_WH022639	0.7.72.403924.2			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/30/2010	Douglas Odell	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022653	MSFOIA_WH022659	0.7.72.394145.1			Workpaper	None provided on document	2/14/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022665	MSFOIA_WH022666	0.7.72.392676.1			memorandum	None provided on document	Not Dated	Not indicated on document	Not indicated on document	memorandum discussing scope and direction of Microsoft examination and discussing preliminary analysis of timeline with respect to same; discussing legal issues involved and involvement of counsel	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH022670	MSFOIA_WH022672	0.7.72.396228			Email	Timeline issues and case status	3/2/2011	Charles Davis	M. Walker; cc: Cheryl Potop-Jackson; Charles Davis	email discussing timeline of issues and case status, and discussing input requested from counsel regarding legal issues involved	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022673	MSFOIA_WH022674	0.7.72.396228.1			memorandum	None provided on document	Not Dated	Not indicated on document	Not indicated on document	memorandum providing preliminary analysis of draft expert report, and discussing legal issues involved and input requested from counsel regarding same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022675	MSFOIA_WH022675	0.7.72.396228.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH022676	MSFOIA_WH022677	0.7.72.54673			memorandum	re: workload review	3/7/2011	Charles Davis	Cheryl Potop-Jackson	memorandum discussing issues involved in Microsoft examination, including scope and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022678	MSFOIA_WH022679	0.7.72.393097			memorandum	RE: WORKLOAD REVIEW.	3/14/2011	Not indicated on document	Not indicated on document	memorandum discussing issues involved in Microsoft examination, including scope and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022680	MSFOIA_WH022681	0.7.72.392222			memorandum	RE: WORKLOAD REVIEW.	3/18/2011	Not indicated on document	Not indicated on document	memorandum discussing issues involved in Microsoft examination, including scope and direction of examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022682	MSFOIA_WH022726	0.7.72.391552			Draft NOPA	Notice of Proposed Adjustment	3/21/2011	Not indicated on document	Microsoft Corporation	Discussion draft of a proposed adjustment, circulated for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022728	MSFOIA_WH022739	0.7.72.404506.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	spreadsheet providing preliminary analysis of issues involved in Microsoft examination, and discussing status of issues and anticipated next steps	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022741	MSFOIA_WH022742	0.7.72.405241.1			Draft Form	Form 870 Waiver of Restrictions on Assessment and Collection of Deficiency	Not Dated	Not indicated on document	Microsoft Corporation	Unsigned draft of form used to obtain waiver of assessment and collection restrictions from taxpayer, drafted and circulated for comments and edits from examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH022743	MSFOIA_WH022759	0.7.72.405241.2			Workpaper	Capital Loss Summary	3/25/2011	Not indicated on document	Not indicated on document	Internal workpaper containing preliminary analysis of issues being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022760	MSFOIA_WH022764	0.7.72.405241.3			draft form	Form 4549-A Income Tax Examination Changes	3/25/2011	Cheryl Potop-Jackson	Microsoft Corporation	Discussion draft of a proposed adjustment, circulated for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022765	MSFOIA_WH022765	0.7.72.404892			Email	RE: APAC numbers	3/28/2011	Marie Ishii	Cheryl Potop-Jackson	email discussing preliminary calculations with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022771	MSFOIA_WH022816	0.7.72.406087.1			Draft Nopa	Explanation of Items	Not Dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022825	MSFOIA_WH022870	0.7.72.392987			Draft Nopa	Explanation of Items	4/7/2011	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022872	MSFOIA_WH022872	0.7.72.406066.1			Workpaper	AGREED NOPAS AFFECTING AVERAGE ANNUAL GROSS RECEIPTS:	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022877	MSFOIA_WH022883	0.7.72.392178.1			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/13/2011	Not indicated on document	Not indicated on document	Agency attorney's preliminary thoughts and impressions in response to request for legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH022890	MSFOIA_WH022968	0.7.72.405249.1			workpaper	None provided on document	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH022985	MSFOIA_WH023009	0.7.72.403964.1			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: AMERICAS BUY-IN (Issue No. 2)	8/2/2011	LB&I Examination Team & Counsel	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023010	MSFOIA_WH023034	0.7.72.392551			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: AMERICAS BUY-IN (Issue No. 2)	8/3/2011	LB&I Examination Team & Counsel	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023043	MSFOIA_WH023106	0.7.72.52317			workpaper	None provided on document	8/10/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023107	MSFOIA_WH023123	0.7.72.52225			Workpaper	None provided on document	8/13/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023124	MSFOIA_WH023124	0.7.72.237025			Email	FW: Environmental Scans	11/5/2009	Laurel Robinson	Rex Lee, Michelle Korbas, C. Chen	Discussion about draft of report shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023239	MSFOIA_WH023267	0.7.72.237025.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH023355	MSFOIA_WH023468	0.7.72.242185.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH023530	MSFOIA_WH023536	0.7.72.242185.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH023537	MSFOIA_WH023550	0.7.72.242185.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-12 (WH Batch 006)	Full	MSFOIA_WH023597	MSFOIA_WH023598	0.7.72.220169			Email	CSA Buy-In Inventory Report	12/8/2010	Laurel Robinson	Michelle Korbas	Internal counsel email discussing CSA Buy-In Inventory Report	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023613	MSFOIA_WH023613	0.7.72.220169.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH023629	MSFOIA_WH023629	0.7.72.253607.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH023631	MSFOIA_WH023631	0.7.72.245135.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH023656	MSFOIA_WH023661	0.7.72.235998			Email	RE: HELP! -- DELIBERATIVE PROCESS -- THOUGHTS AND OPINIONS ONLY -- DO NOT DISCLOSE	2/17/2011	Joy Yen	Michelle Korbas; cc: J. Tamaki, Nancy Bronson	email requesting legal advice and discussing decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023677	MSFOIA_WH023678	0.7.72.267029.1			memorandum	Expert Opinion Language	5/25/2010	Not indicated on document	Not indicated on document	Draft language from a document drafted during exam of unrelated taxpayer, shared by agency attorney while providing legal advice regarding the drafting of similar document by Microsoft exam team.	(b)(3)/6103(a); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023679	MSFOIA_WH023679	0.7.72.267029.2			memorandum	None provided on document	5/18/2010	Not indicated on document	Not indicated on document	Draft language provided by counsel for expert work on issues involved in Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023680	MSFOIA_WH023681	0.7.72.267029.3			memorandum	Amended and Supplemental Instructions to Ceteris	8/5/2010	N. Beltran	Ceteris	Language from a document drafted during exam of unrelated taxpayer, shared by agency attorney while providing legal advice regarding the drafting of similar document by Microsoft exam team.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH023708	MSFOIA_WH023714	0.7.72.267051			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/13/2011	Not indicated on document	Not indicated on document	Agency attorney's preliminary thoughts and impressions in response to request for legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023715	MSFOIA_WH023721	0.7.72.264378			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/13/2011	Not indicated on document	Not indicated on document	Agency attorney's preliminary thoughts and impressions in response to request for legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023722	MSFOIA_WH023722	0.7.72.264346			Memo	None provided on document	4/14/2011	William McCarthy	Not indicated on document	Preliminary draft of an internal Chief Counsel memorandum relating legal analysis regarding issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023723	MSFOIA_WH023729	0.7.72.263987			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/14/2011	Not indicated on document	Not indicated on document	Agency attorney's preliminary thoughts and impressions in response to request for legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023730	MSFOIA_WH023737	0.7.72.264363			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/14/2011	Not indicated on document	Not indicated on document	Agency attorney's preliminary thoughts and impressions in response to request for legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023792	MSFOIA_WH023796	0.7.72.264150			Draft Rebuttal	Rebuttal: Americas Buy-In (FACTS - IP Life)	7/20/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH023797	MSFOIA_WH023803	0.7.72.264139			Draft Rebuttal	Rebuttal: Americas Buy-In (Facts Relied Upon) 7/20/11 1 Draft	7/20/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023810	MSFOIA_WH023827	0.7.72.264258			Memo	None provided on document	7/6/2011	William McCarthy	Not indicated on document	Preliminary draft of an internal Chief Counsel memorandum relating legal analysis regarding issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023828	MSFOIA_WH023840	0.7.72.267251			Memo	Rebuttal: Americas Buy-In (LEGAL)	7/26/2011	William McCarthy	Not indicated on document	Agency attorney's preliminary discussion draft of rebuttal, to be circulated for comments and edits of other exam team members.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023841	MSFOIA_WH023842	0.7.72.265315			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/26/2011	William McCarthy	Not indicated on document	Preliminary draft of an internal Chief Counsel memorandum relating legal analysis regarding issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023847	MSFOIA_WH023855	0.7.72.265149.1			Draft Rebuttal	Rebuttal: Americas Buy-In (Facts Relied Upon) 7/20/11 1 Draft	8/1/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023856	MSFOIA_WH023869	0.7.72.266324			memorandum	Rebuttal: Americas Buy-In (Legal Analysis)	8/2/2011	Not indicated on document	Not indicated on document	Agency attorney's preliminary discussion draft of rebuttal, to be circulated for comments and edits of other exam team members.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH023870	MSFOIA_WH023878	0.7.72.264241			Draft Rebuttal	Rebuttal: Americas Buy-In (Facts Relied Upon) 7/20/11 1 Draft	8/2/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023879	MSFOIA_WH023886	0.7.72.266035			Draft Rebuttal	Rebuttal: Americas Buy-In (Facts Relied Upon) 7/20/11 1 Draft	8/2/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023887	MSFOIA_WH023911	0.7.72.267239			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: AMERICAS BUY-IN (Issue No. 2)	8/2/2011	LB&I Examination Team & Counsel	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH023972	MSFOIA_WH024000	0.7.72.265411.11			Workpaper	outbound business	8/5/2011	Not indicated on document	Not indicated on document	International Briefing Book spreadsheet of IRS Counsel, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information about third-party taxpayers' examinations is return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024001	MSFOIA_WH024025	0.7.72.266873			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: AMERICAS BUY-IN (Issue No. 2)	8/2/2011	LB&I Examination Team & Counsel	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024026	MSFOIA_WH024051	0.7.72.264888			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: AMERICAS BUY-IN (Issue No. 2)	8/5/2011	LB&I Examination Team & Counsel	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH024052	MSFOIA_WH024068	0.7.72.267228			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: AMERICAS BUY-IN (Issue No. 2)	8/5/2011	LB&I Examination Team & Counsel	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024069	MSFOIA_WH024073	0.7.72.265303			Draft Memo	Microsoft Corp. & Subsidiaries (FYE June 30, 2004 - June 30, 2006) FOIA Request for Expert Files	8/5/2011	William McCarthy	Not indicated on document	Draft Legal Memo to Disclosure Regarding APAC/MOPR FOIA	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024074	MSFOIA_WH024096	0.7.72.266893			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: BUY-IN (APAC Issue No. 1)	8/29/2011	LB&I Examination Team & Counsel	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024097	MSFOIA_WH024120	0.7.72.264003			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: BUY-IN (APAC Issue No. 1)	8/29/2011	LB&I Examination Team & Counsel	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024126	MSFOIA_WH024145	0.7.72.265436			Draft Rebuttal	REBUTTAL TO TAXPAYER PROTEST: APAC BUY-IN (NOPA No. 40/Issue No. 1)	9/12/2011	LB&I Examination Team & Counsel	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024149	MSFOIA_WH024149	0.7.72.102162			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/9/2008	Paul Weibel	William McCarthy	Email forwarding email from Outside Expert regarding references	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH024171	MSFOIA_WH024174	0.7.72.101604			Email	NOPA Americas	4/15/2011	Paul Weibel	William McCarthy	Internal discussion about the analysis used to reach decisions with regard to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024177	MSFOIA_WH024177	0.7.72.102170			Email	RE: NOPA #2	4/15/2011	Paul Weibel	William McCarthy	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024178	MSFOIA_WH024179	0.7.72.101650			Email	FW: NOPA (round 2)	4/15/2011	William McCarthy	Alton White	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024180	MSFOIA_WH024182	0.7.72.101928			Email	FW: 886-A review	9/24/2010	William McCarthy	Cathy Goodson	Communicating preliminary thoughts about legal advice being provided to examiners to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024185	MSFOIA_WH024188	0.7.72.101891			Email	RE: Request of clarification for contractual issues on conflict of interest	12/2/2009	William McCarthy	Kathleen Spinetti; J. Krisch; C. Goodson	Email among IRS chief counsel attorneys discussing decisions to be made with respect to expert contract for purposes of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024189	MSFOIA_WH024190	0.7.72.101935			email with attachment	IE Issues Update - Redmond	5/5/2010	Douglas Odell	Alton White; cc: Cheryl Potop-Jackson, Paul Weibel, William McCarthy, Joy Yen, Marie Ishii	email transmitting and discussing Index of International NOPAs with comments, and discussing decisions to be made with respect to same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH024191	MSFOIA_WH024192	0.7.72.101853			Workpaper	Spreadsheet of International NOPAs	5/5/2010	Not indicated on document	Not indicated on document	email transmitting and discussing Index of International NOPAs with comments, and discussing decisions to be made with respect to same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024199	MSFOIA_WH024259	0.7.72.101704			Draft contract	Award/Contract	7/3/2008	Not indicated on document	Not indicated on document	Discussion draft of a contract with prospective outside expert, circulated among examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024260	MSFOIA_WH024268	0.7.72.276193			Spreadsheet	TPP - Potential Cases	4/27/2011	Not indicated on document	Not indicated on document	spreadsheet identifying potential Transfer Pricing Practice Cases, discussing examinations of third-party taxpayers and Microsoft and current issues arising with respect to those examinations	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024269	MSFOIA_WH024272	0.7.72.277336			Spreadsheet	TPP - Potential Cases	4/27/2011	Not indicated on document	Not indicated on document	spreadsheet identifying potential Transfer Pricing Practice Cases, discussing examinations of third-party taxpayers and Microsoft and current issues arising with respect to those examinations	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024273	MSFOIA_WH024308	0.7.72.366158			Draft NOPA-A	Form 886A - Explanation of Items	7/6/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024309	MSFOIA_WH024345	0.7.72.366502			Draft NOPA-A	Form 886A - Explanation of Items	7/6/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024346	MSFOIA_WH024443	0.7.72.363454			Draft Report	Economist Report	8/23/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024445	MSFOIA_WH024542	0.7.72.367321			Draft Report	Economist Report	8/25/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH024544	MSFOIA_WH024551	0.7.72.373359.1			Notes	Interview notes - Jon Roskill	9/11/2006	Not indicated on document	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024552	MSFOIA_WH024556	0.7.72.373359.2			Notes	David Webster	9/11/2006	Not indicated on document	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024557	MSFOIA_WH024559	0.7.72.373359.3			Notes	Jon Roskill	9/11/2006	Not indicated on document	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024560	MSFOIA_WH024569	0.7.72.373359.4			Notes	Interview notes - David Webster	9/22/2006	Not indicated on document	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024570	MSFOIA_WH024571	0.7.72.365971			memorandum	Questions for Julian Herencia (Puerto Rico)	8/31/2010	Douglas Odell	Not indicated on document	Examiner's preliminary draft of questions to be used during interview of Microsoft employee, communicated to other members of exam team for edits and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024572	MSFOIA_WH024613	0.7.72.362788			Draft NOPA	Form 886A - Explanation of Items	9/30/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024623	MSFOIA_WH024623	0.7.72.368999			Email	APAC NOPA	10/4/2010	Paul Weibel	Douglas Odell	Transmitting preliminary discussion draft of a Notice of Proposed Adjustment	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024624	MSFOIA_WH024663	0.7.72.368999.1			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024665	MSFOIA_WH024681	0.7.72.388498.1			spreadsheet	TP's Buy-in Calculation (or Cost Share payment calculation)	11/25/2009	Fred Rapaport	Not indicated on document	Spreadsheet containing preliminary analysis of the issues involved in Microsoft examination, containing notes of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH024684	MSFOIA_WH024778	0.7.72.363493.1			draft memorandum	Evaluation of Acquisition Buy-in Payments	8/1/2009	Not indicated on document	Not indicated on document	Preliminary discussion draft of a document intended to approve initial thoughts and analysis to assist with decisions regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024779	MSFOIA_WH024818	0.7.72.369557			Draft NOPA-A	Form 886A - Explanation of Items	10/5/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024819	MSFOIA_WH024820	0.7.72.362826			workpaper	ISSUE: Americas Transfer-Price SUB-ISSUE(ifApplicable): Definition of Intangible	10/5/2010	Douglas Odell	William McCarthy	memorandum discussing legal advice from IRS counsel attorney, discussing decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024822	MSFOIA_WH024916	0.7.72.362861			draft memorandum	Evaluation of Acquisition Buy-in Payments	10/6/2010	Not indicated on document	Not indicated on document	Preliminary discussion draft of a document intended to approve initial thoughts and analysis to assist with decisions regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH024917	MSFOIA_WH025011	0.7.72.367914			draft memorandum	Evaluation of Acquisition Buy-in Payments	10/6/2010	Not indicated on document	Not indicated on document	Preliminary discussion draft of a document intended to approve initial thoughts and analysis to assist with decisions regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025020	MSFOIA_WH025022	0.7.72.362504			spreadsheet	Updated Audit Analysis	4/15/2009	Cheryl Potop-Jackson	Not indicated on document	Spreadsheet containing preliminary analysis of the issues involved in Microsoft examination, containing notes of decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025023	MSFOIA_WH025023	0.7.72.367084			spreadsheet	INDEX OF INTERNATIONAL NOPAs	3/16/2011	Not indicated on document	Not indicated on document	Index of International NOPAs with comments, containing discussion of decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025024	MSFOIA_WH025024	0.7.72.362864			spreadsheet	INDEX OF INTERNATIONAL NOPAs	3/28/2011	Not indicated on document	Not indicated on document	Index of International NOPAs with comments, containing discussion of decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH025025	MSFOIA_WH025025	0.7.72.382726			Email	Updated Index of Int'l NOPAs - Redmond	3/28/2011	Douglas Odell	Paul Weibel ; Al White (Alton.S.White@irs.gov); Cheryl Potop-Jackson (Sr. TC)	email transmitting and discussing Index of International NOPAs with comments, containing discussion of decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025026	MSFOIA_WH025026	0.7.72.382726.1			spreadsheet	INDEX OF INTERNATIONAL NOPAs	3/28/2011	Not indicated on document	Not indicated on document	Index of International NOPAs with comments, containing discussion of decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025030	MSFOIA_WH025056	0.7.72.385196.1			Draft Form	Form 4549 Report of Income Tax Examination Changes Microsoft	4/27/2011	Cheryl Potop-Jackson	Microsoft Corporation	Draft form 870 and draft computations	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025068	MSFOIA_WH025095	0.7.72.365440			Draft NOPA	Form 886A - Explanation of Items	5/11/2011	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025098	MSFOIA_WH025174	0.7.72.370934.1			Draft Report	Economist Report	Not dated	Not indicated on document	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025177	MSFOIA_WH025179	0.7.72.366892			Draft workpaper	ISSUE: NOPA 30 ETI Exclusion	6/30/2011	Douglas Odell	Not indicated on document	NOPA 30 Rebuttal Work paper, containing preliminary notes and analysis of IRS employee concerning Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025184	MSFOIA_WH025190	0.7.72.390792.1			Draft Rebuttal	Rebuttal: Americas Buy-In (Facts Relied Upon)	7/20/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025193	MSFOIA_WH025194	0.7.72.367770			Email	RE: MICR - Puerto Rico Sourcing Call F/U	7/21/2011	Paul Weibel	Anne Shelburne ; Joseph Tobin ; William McCarthy; Douglas Odell	email with IRS counsel discussing decisions to be made with respect to Microsoft examination and discussing legal issues with respect to same	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH025202	MSFOIA_WH025204	0.7.72.370197			draft rebuttal	None provided on document	8/4/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025206	MSFOIA_WH025212	0.7.72.384058.1			draft rebuttal	ISSUE: NOPA 21 FTC W/H Taxes On Sales / 901(I)	7/12/2011	Douglas Odell	Not indicated on document	Discussion draft of rebuttal communicated to examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025213	MSFOIA_WH025228	0.7.72.384058.2			draft rebuttal	ISSUE: NOPA 33 Puerto Rico W/H Taxes / Sourcing	7/18/2011	Douglas Odell	Not indicated on document	Discussion draft of rebuttal communicated to examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025230	MSFOIA_WH025254	0.7.72.376177.1			Draft Rebuttal	REBUTTAL – NOPA 33	9/2/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025264	MSFOIA_WH025288	0.7.72.382510.1			Draft Rebuttal	REBUTTAL – NOPA 34	8/31/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025290	MSFOIA_WH025313	0.7.72.375308.1			Draft Rebuttal	REBUTTAL – NOPA 35	9/26/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025316	MSFOIA_WH025316	0.7.72.419600.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH025317	MSFOIA_WH025318	0.7.72.419600.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH025319	MSFOIA_WH025319	0.7.72.419600.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH025320	MSFOIA_WH025327	0.7.72.419600.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH025328	MSFOIA_WH025332	0.7.72.419600.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH025333	MSFOIA_WH025335	0.7.72.419600.6			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH025336	MSFOIA_WH025336	0.7.72.419600.7			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH025337	MSFOIA_WH025339	0.7.72.419600.8			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH025340	MSFOIA_WH025343	0.7.72.419600.9			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-12 (WH Batch 006)	Full	MSFOIA_WH025344	MSFOIA_WH025346	0.7.72.419600.10			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH025347	MSFOIA_WH025375	0.7.72.419600.11			spreadsheet	outbound business	8/4/2011	Not indicated on document	Not indicated on document	International Briefing Book spreadsheet of IRS Counsel, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information about third-party taxpayers' examinations is return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025390	MSFOIA_WH025417	0.7.72.422920			Memo	Communications, Technology and Media Industry Director One-on-One Report	3/23/2011	Geraldine Quinn	Not indicated on document	Preliminary discussion draft of a report intended to provide initial thoughts and analysis, and legal advice being developed, to assist with decisions regarding issues being examined in various taxpayers' audits.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information about third-party taxpayers' examinations is return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025444	MSFOIA_WH025462	0.7.72.23085			Email and draft tables	Growth rates used in Buy-In Valuations Follow-up	9/3/2009	Joy Yen	Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport	Email and attachment discussing decisions to be made with respect to outside expert work and draft tables	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025463	MSFOIA_WH025465	0.7.72.23085			Email	RE: Phase 4.2	9/1/2009	Joy Yen	Paul Weibel; Alton White; Charles Davis; cc: Cheryl Potop-Jackson; Fred Rapaport; William McCarthy	Email discussing decisions to be made with respect to outside expert work and draft tables	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025466	MSFOIA_WH025466	0.7.72.459051			Email	Environmental scans	6/2/2009	Laurel Robinson	Patricia Chaback, Gloria Sullivan, T. Brandt, Barbara Leonard	Discussion about draft of report shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information about third-party taxpayers' examinations is return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH025467	MSFOIA_WH025580	0.7.72.459051.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH025581	MSFOIA_WH025609	0.7.72.459051.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH025642	MSFOIA_WH025648	0.7.72.459051.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-12 (WH Batch 006)	Full	MSFOIA_WH025649	MSFOIA_WH025662	0.7.72.459051.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH025883	MSFOIA_WH025996	0.7.72.460527.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH025997	MSFOIA_WH026025	0.7.72.460527.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH026058	MSFOIA_WH026064	0.7.72.460527.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH026065	MSFOIA_WH026078	0.7.72.460527.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH026564	MSFOIA_WH026566	0.7.72.467718.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH026567	MSFOIA_WH026622	0.7.72.467718.2			spreadsheet	Outbound Business	7/26/2011	Not indicated on document	Not indicated on document	International Briefing Book spreadsheet of IRS Counsel, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information about third-party taxpayers' examinations is return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH026625	MSFOIA_WH026627	0.7.72.446768.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH026628	MSFOIA_WH026683	0.7.72.446768.2			spreadsheet	Outbound Business	7/27/2011	Not indicated on document	Not indicated on document	International Briefing Book spreadsheet of IRS Counsel, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information about third-party taxpayers' examinations is return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH026684	MSFOIA_WH026685	0.7.72.439321			Email	FW: International Briefing Book Directions	8/3/2011	Fields Julie A	Laurel Robinson; Purkiss Ewan D; Ravi Usha	email among IRS counsel attorneys discussing decisions to be made with respect to international briefing book preparation	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH026686	MSFOIA_WH026688	0.7.72.439321.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-12 (WH Batch 006)	Full	MSFOIA_WH026689	MSFOIA_WH026717	0.7.72.439321.2			spreadsheet	Outbound Business	8/3/2011	Not indicated on document	Not indicated on document	International Briefing Book spreadsheet of IRS Counsel, containing report of status of ongoing examinations involving third-party taxpayers and Microsoft; discussing decisions involved in the scope and direction of examinations; discussing legal theories and legal advice involved in the above-referenced examinations	(b)(3)/6103(a); 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Information about third-party taxpayers' examinations is return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH026816	MSFOIA_WH026816	0.7.72.523079.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 006)	Full	MSFOIA_WH026817	MSFOIA_WH026822	0.7.72.519297			excel spreadsheet	CIC Monitoring Report	4/3/2011	Not indicated on document	Not indicated on document	CIC Monitoring Report, reporting on status of ongoing examinations of third-party taxpayers and Microsoft, discussing strategy, scope, and direction of each examination	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH026826	MSFOIA_WH026830	0.7.72.89884			spreadsheet	None provided on document	Various	Not indicated on document	Not indicated on document	draft spreadsheets for inclusion in draft NOPA	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH026831	MSFOIA_WH026869	0.7.72.23739			various	None provided on document	12/14/2011	Not indicated on document	Not indicated on document	File folder containing Non-Ceteris Expert contract documents	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH026870	MSFOIA_WH026907	0.7.72.23721			various	None provided on document	12/14/2011	Not indicated on document	Not indicated on document	File folder containing Non-Ceteris Expert contract documents	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH026908	MSFOIA_WH026952	0.7.72.23663			various	Various documents related to selection of outside expert	12/14/2011	Not indicated on document	Not indicated on document	File folder containing Non-Ceteris Expert contract documents	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH026953	MSFOIA_WH026958	0.7.72.23666			Disclosure Statements	Disclosure statements from outside experts	12/14/2011	Not indicated on document	Not indicated on document	Disclosure statements from Non-Ceteris non-retained outside experts	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH026959	MSFOIA_WH026960	0.7.72.532056			spreadsheet	None provided on document	6/15/2011	Paul Weibel	Not indicated on document	spreadsheet containing IRS employee's analysis of pending cases and decisions to be made and work to be performed with respect to same; identifying third-party and Microsoft examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH026961	MSFOIA_WH026962	0.7.72.531352			spreadsheet	None provided on document	6/16/2011	Paul Weibel	Not indicated on document	spreadsheet containing IRS employee's analysis of pending cases and decisions to be made and work to be performed with respect to same; identifying third-party and Microsoft examinations	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH026966	MSFOIA_WH026967	0.7.72.573672.1			workpaper	ISSUE: Americas Transfer-Price	Not Dated	Douglas Odell	Not indicated on document	memorandum discussing legal advice from IRS counsel attorney, discussing decisions to be made with respect to Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2014-12 (WH Batch 006)	Full	MSFOIA_WH026978	MSFOIA_WH026978	0.7.72.570030			draft NOPA	Form 5701 Notice of Proposed Adjustment	3/21/2011	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH026984	MSFOIA_WH026988	0.7.72.577760			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/30/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH026989	MSFOIA_WH026993	0.7.72.562226			Workpaper	None provided on document	4/15/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 006)	Full	MSFOIA_WH026995	MSFOIA_WH026998	0.7.72.572916			Workpaper	None provided on document	7/31/2011	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-12 (WH Batch 006)	Full	MSFOIA_WH026999	MSFOIA_WH027015	0.7.72.580673			Workpaper	TP's Buy-in Calculation (or Cost Share payment calculation)	11/25/2009	Fred Rapaport	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029378	MSFOIA_WH029378	0.7.72.52567			Memorandum	Microsoft: Information Request #20	2/26/2009	Ceteris	Paul Weibel	Memorandum from contractor to IRS proposing that certain information be requested from Microsoft to assist with analysis of certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029379	MSFOIA_WH029379	0.7.72.96351			Notes	Americas Critique Report Proof Read	9/23/2009	Paul Weibel	Not indicated on document	Notes from proof read of report relating to decisions to be made in the Microsoft examination.	(b)(5)/Deliberative Process Privilege	Service case notes used for internal deliberations, which does not contain the agency's final determination with respect to the Microsoft examination.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029380	MSFOIA_WH029380	0.7.72.95761			Notes	APAC Analysis Proof Read	9/23/2009	Paul Weibel	Not indicated on document	Notes from proof read of report relating to decisions to be made in the Microsoft examination.	(b)(5)/Deliberative Process Privilege	Service case notes used for internal deliberations, which does not contain the agency's final determination with respect to the Microsoft examination.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029381	MSFOIA_WH029381	0.7.72.95822			Notes	APAC Critique Report Proof Read	9/23/2009	Paul Weibel	Not indicated on document	Notes from proof read of report relating to decisions to be made in the Microsoft examination.	(b)(5)/Deliberative Process Privilege	Service case notes used for internal deliberations, which does not contain the agency's final determination with respect to the Microsoft examination.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029382	MSFOIA_WH029382	0.7.72.95369			Notes	Americas Analysis Proof Read	9/23/2009	Paul Weibel	Not indicated on document	Notes from proof read of report relating to decisions to be made in the Microsoft examination.	(b)(5)/Deliberative Process Privilege	Service case notes used for internal deliberations, which does not contain the agency's final determination with respect to the Microsoft examination.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029389	MSFOIA_WH029390	0.7.72.81729			Spreadsheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/1/2009	Fred Rapaport	Not indicated on document	Spreadsheet with notes relating to decisions to be made in the Microsoft examination prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029396	MSFOIA_WH029398	0.7.72.81669			Spreadsheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/1/2009	Not indicated on document	Not indicated on document	Spreadsheet with notes relating to decisions to be made in the Microsoft examination prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029399	MSFOIA_WH029419	0.7.72.81679			Spreadsheet	None provided on document	10/1/2009	Fred Rapaport	Not indicated on document	Spreadsheet relating to decisions to be made in the Microsoft examination prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029425	MSFOIA_WH029427	0.7.72.82563			Spreadsheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/1/2009	Fred Rapaport	Not indicated on document	Spreadsheet with notes relating to decisions to be made in the Microsoft examination prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029428	MSFOIA_WH029447	0.7.72.81835			Spreadsheet	None provided on document	10/1/2009	Not indicated on document	Not indicated on document	Spreadsheet relating to decisions to be made in the Microsoft examination prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH029452	MSFOIA_WH029510	0.7.72.81827			Spreadsheet	None provided on document	10/1/2009	Michelle Johnson	Not indicated on document	Spreadsheet with notes relating to decisions to be made in the Microsoft examination prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029511	MSFOIA_WH029546	0.7.72.83459			Draft NOPA	Form 886A - Explanation of Items	11/17/2009	Douglas Odell	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029557	MSFOIA_WH029559	0.7.72.82391			Draft Form 4549-A	Form 4549-A Income Tax Examination Changes	11/25/2009	Tax Comp Specialist	Microsoft Corporation	Draft report of tax calculations used for potential income tax examination changes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029560	MSFOIA_WH029562	0.7.72.82408			Draft Form 4549-A	Form 4549-A Income Tax Examination Changes	11/25/2009	Tax Comp Specialist	Microsoft Corporation	Draft report of tax calculations used for potential income tax examination changes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029563	MSFOIA_WH029565	0.7.72.82370			Draft Form 4549-A	Form 4549-A Income Tax Examination Changes	11/25/2009	Matthew Terlouw	Microsoft Corporation	Draft report of tax calculations used for potential income tax examination changes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029566	MSFOIA_WH029572	0.7.72.82385			Draft Form 4549-A	Form 4549-A Income Tax Examination Changes	11/25/2009	Matthew Terlouw	Microsoft Corporation	Draft report of tax calculations used for potential income tax examination changes	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029576	MSFOIA_WH029577	0.7.72.82760			Workpaper	Summary of Buy-in Payments	1/13/2010	Not indicated on document	Not indicated on document	Spreadsheet with notes relating to decisions to be made in the Microsoft examination prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029599	MSFOIA_WH029603	0.7.72.22253.1			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/3/2009	Kenneth Christman	Not indicated on document	Draft outline of legal analysis relating to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH029607	MSFOIA_WH029613	0.7.72.22257.1			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/25/2009	Kenneth Christman	Not indicated on document	Draft outline of legal analysis relating to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029619	MSFOIA_WH029619	0.7.72.127053			Email	CTM	4/2/2010	Steven Musher	Danilack Michael	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029620	MSFOIA_WH029699	0.7.72.127053.1			Draft PowerPoint Presentation	LMSB – CTM International Compliance Challenge	4/1/2010	Joy Yen	Danilack Michael	Draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029744	MSFOIA_WH029744	0.7.72.406857.1			Workpaper	Buy-in Royalty Calculation	Not dated	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029747	MSFOIA_WH029747	0.7.72.401117.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/6/2009	Fred Rapaport	Not indicated on document	Calculations and notes relating to decisions to be made in the Microsoft examination prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029750	MSFOIA_WH029750	0.7.72.396652.1			Workpaper	"What if" Scenarios - Adjustments	10/5/2009	Cheryl Potop-Jackson	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029752	MSFOIA_WH029758	0.7.72.404699.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/8/2009	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029761	MSFOIA_WH029851	0.7.72.400685.1			Draft Report	Evaluation of Acquisition Buy-in Payments	8/1/2009	Not indicated on document	Not indicated on document	Draft report relating to decisions to be made in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH029862	MSFOIA_WH029864	0.7.72.396492			Email	RE: Request of clarification for contractual issues on conflict of interest	11/17/2009	JoAnn Cutler	Charles Davis; Julie Izumoto	Email among IRS, IRS counsel, and contractor discussing possible contractual issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029865	MSFOIA_WH029865	0.7.72.396492.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH029872	MSFOIA_WH029890	0.7.72.400952.1			Spreadsheet	None provided on document	11/4/2009	M. Vlahovich	Not indicated on document	Financial information relating to decisions to be made in the Microsoft examination prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029891	MSFOIA_WH029954	0.7.72.400952.2			Spreadsheet	None provided on document	11/24/2009	Joy Yen	Not indicated on document	Tax Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029955	MSFOIA_WH029956	0.7.72.391970			Email	RE: For Later Discussions	11/24/2009	Joy Yen	Fred Rapaport; Paul Weibel; Cheryl Potop-Jackson	Discussion regarding decisions to be made with respect to the Microsoft examination. Phone number and access code for internal IRS teleconference line.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Specific conference line numbers constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to eavesdrop on confidential internal conversations conducted for law enforcement purposes.
2014-12 (WH Batch 007)	Full	MSFOIA_WH029957	MSFOIA_WH030020	0.7.72.391970.1			Spreadsheet	None provided on document	Not dated	Not indicated on document	Not indicated on document	Tax Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030021	MSFOIA_WH030113	0.7.72.391970.2			Report	Evaluation of Acquisition Buy-in Payments	8/1/2009	Joy Yen	Not indicated on document	Draft economist report relating to decisions to be made in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030116	MSFOIA_WH030117	0.7.72.391555			Email	RE: Contract and Report	12/16/2009	Julie izumoto	Charles Davis	Discussion among IRS and IRS counsel, discussing possible contractual issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH030128	MSFOIA_WH030131	0.7.72.393341			Email	FW: Request of clarification for contractual issues on conflict of interest	12/17/2009	William McCarthy	Charles Davis	Discussion among IRS, IRS counsel, and contractor discussing possible contractual issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030132	MSFOIA_WH030132	0.7.72.393341.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH030133	MSFOIA_WH030136	0.7.72.395743			Email	RE: Request of clarification for contractual issues on conflict of interest	12/17/2009	Charles Davis	Julie Izumoto(Julie.Izumoto@irs.gov) ; William McCarthy (William.A.McCarthy@IRSCOUNSEL.TREAS.GOV); JoAnn Cutler (JoAnn.S.Cutler@irs.gov); Charles Davis(Charles.D.Davis@irs.gov)	Discussion among IRS, IRS counsel, and contractor discussing possible contractual issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030137	MSFOIA_WH030137	0.7.72.395743.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH030138	MSFOIA_WH030141	0.7.72.401614			Email	RE: Request of clarification for contractual issues on conflict of interest	12/17/2009	Julie Izumoto	Charles Davis	Discussion among IRS, IRS counsel, and contractor discussing possible contractual issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030142	MSFOIA_WH030142	0.7.72.401614.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH030158	MSFOIA_WH030202	0.7.72.55196			Memorandum	Large Case Examination Plan Transmittal	6/27/2007	Cheryl Potop-Jackson; Charles Davis; Maureen Sostak	Not indicated on document	Preliminary information about the Service's plan for the Microsoft examination, communicating initial thoughts to other examiners for planning considerations.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030203	MSFOIA_WH030236	0.7.72.54827			Workpaper	MS Initial Risk Analysis	7/12/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030237	MSFOIA_WH030257	0.7.72.55119			Workpaper	Estimated Issue Time Lines	2/25/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030258	MSFOIA_WH030261	0.7.72.391429			Memorandum	ISSUE: Cost Sharing (CSA)	4/24/2014	Douglas Odell	Not indicated on document	Internal notes from meeting with taxpayer discussing issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH030262	MSFOIA_WH030263	0.7.72.391735			Memorandum	Topic Areas for Interview with KPMG regarding Americas Buy-in Report	2/25/2010	Ceteris	Paul Weibel	Memorandum from contractor to IRS proposing that certain information be requested from Microsoft to assist with analysis of certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030264	MSFOIA_WH030266	0.7.72.392138			Workpaper	NOPA Log with Details	6/11/2014	Not indicated on document	Not indicated on document	Internal workpaper with notes relating to decisions to made in the Microsoft examination, prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030267	MSFOIA_WH030267	0.7.72.392031			Workpaper	Potential Unagreed Issues	11/17/2009	Cheryl Potop-Jackson	Not indicated on document	Notes relating to decisions to made in the Microsoft examination, prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030268	MSFOIA_WH030273	0.7.72.392395			Workpaper	CIC Cases	2/25/2010	Not indicated on document	Not indicated on document	Information about the examinations of Microsoft and of taxpayers who are not Microsoft and discussions of decisions involved in the various enforcement efforts.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030274	MSFOIA_WH030277	0.7.72.391476			Spreadsheet	CIC Case Completion Risk Assessment	9/24/2008	Chuck Davis; Cheryl Potop-Jackson	Not indicated on document	Progress summary and discussion of decisions to made in the Microsoft examination, prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030278	MSFOIA_WH030286	0.7.72.392113			Memorandum	International Status Update	1/29/2009	Douglas Odell	Not indicated on document	Progress summary and discussion of decisions to made in the Microsoft examination, prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030287	MSFOIA_WH030289	0.7.72.392090			Workpaper	Mid-Cycle Audit Analysis	8/25/2008	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030290	MSFOIA_WH030338	0.7.72.391812			Workpaper	MS Initial Risk Analysis	7/12/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH030339	MSFOIA_WH030340	0.7.72.392487			Workpaper	Examiner's Risk Analysis Worksheet	2/25/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030341	MSFOIA_WH030360	0.7.72.393255			Workpaper	Estimated Issue Time Lines	2/25/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030361	MSFOIA_WH030362	0.7.72.391618			Workpaper	Examiner's Risk Analysis Worksheet	2/25/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030363	MSFOIA_WH030426	0.7.72.391877			Workpaper	MS Initial Risk Analysis	7/12/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030427	MSFOIA_WH030429	0.7.72.392643			Workpaper	None provided on document	2/25/2010	Not indicated on document		Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030430	MSFOIA_WH030461	0.7.72.393155			Workpaper	MS Initial Risk Analysis	7/12/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030462	MSFOIA_WH030464	0.7.72.391761			Workpaper	MS Initial Risk Analysis	10/17/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030465	MSFOIA_WH030482	0.7.72.392366			Workpaper	MS Mid Risk Analysis	8/25/2008	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030483	MSFOIA_WH030485	0.7.72.392524			Workpaper	Updated Audit Analysis	4/15/2009	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH030494	MSFOIA_WH030495	0.7.72.397866			Email	NOPA review	2/27/2010	William McCarthy <william.a.mccarthy@irsounsel.treas.gov>	Cheryl Potop-Jackson ; Goodson Cathy A	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030496	MSFOIA_WH030497	0.7.72.397866.1			Memorandum	None provided on document	2/26/2010	William McCarthy	Not indicated on document	Notes from IRS attorney's review of report regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030498	MSFOIA_WH030500	0.7.72.395524			Email	RE: Due Date: 4.7.10 - TTY 4 Action Items from meeting held 3.3.10	4/5/2010	Cheryl Potop-Jackson	Wightman Timothy ; Cheryl Potop-Jackson	Discussion regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030501	MSFOIA_WH030505	0.7.72.395524.1			Spreadsheet	CIC Monitoring Report	2/11/2010	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030506	MSFOIA_WH030506	0.7.72.395524.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH030507	MSFOIA_WH030511	0.7.72.391464			Spreadsheet	CIC Monitoring Report	2/11/2010	Cheryl Potop-Jackson	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030512	MSFOIA_WH030512	0.7.72.391561			Email	NOPA 25 Cost Sharing - Legal Settlements	4/8/2010	Douglas Odell	Cheryl Potop-Jackson; Paul Weibel; Alton White; Charles Davis	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030513	MSFOIA_WH030513	0.7.72.394113			Email	IE Updated NOPA Schedules	4/8/2010	Douglas Odell	Paul Weibel; Cheryl Potop-Jackson; Alton White; Charles Davis;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH030514	MSFOIA_WH030515	0.7.72.394113.1			Spreadsheet	Index of International NOPA's	4/8/2010	Douglas Odell	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030516	MSFOIA_WH030519	0.7.72.396232			Email	FW: TIRWR-08-C-00022	4/21/2010	Focht Donald R	Malcolm Anthony C ; Charles Davis	IRS discussion about possible contractual issues with contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030526	MSFOIA_WH030526	0.7.72.54949			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH030528	MSFOIA_WH030531	0.7.72.393379.1			Memorandum	Performance Work Statement...	2010/04/28	Paul Weibel	Not indicated on document	Draft of performance work statement discussing progress and scope of contractor's work with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030532	MSFOIA_WH030537	0.7.72.44606			Memorandum	Microsoft Corporation Activity Record	4/30/2010	Cheryl Potop-Jackson	Not indicated on document	Summary of issues and progress regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030539	MSFOIA_WH030553	0.7.72.397348.1			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/30/2010	Paul Weibel	Not indicated on document	Draft of performance work statement discussing progress and scope of contractor's work with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030554	MSFOIA_WH030617	0.7.72.52190			Spreadsheet	None provided on document	11/30/2009	Joy Yen	Not indicated on document	Financial Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030618	MSFOIA_WH030626	0.7.72.52168			Spreadsheet	None provided on document	4/27/2010	Not indicated on document	Not indicated on document	Financial Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030791	MSFOIA_WH030791	0.7.72.228791			Email	RE: HT Environmental Scan	11/4/2009	Rex Lee	Laurel Robinson ; Michelle Korbas; Caroline Chen	Discussion about draft of report shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH030792	MSFOIA_WH030793	0.7.72.228791.1			Email	RE: 2009 Briefing Book - HT - Combined Draft.doc	5/18/2009	Rex Lee	Laurel Robinson ; Michelle Korbas; Caroline Chen	Discussion about draft of report shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030794	MSFOIA_WH030828	0.7.72.228791.1.1			Report	High-Technology Industry Briefing Book	5/18/2009	Michelle Korbas; Caroline Chen; Rex Lee	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030829	MSFOIA_WH030918	0.7.72.228791.1.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH030919	MSFOIA_WH030952	0.7.72.228791.1.3			Report	High-Technology Industry Briefing Book	5/18/2009	Michelle Korbas; Caroline Chen; Rex Lee	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030953	MSFOIA_WH030954	0.7.72.213594			Email	RE: Entire Buy-in for computer software	11/10/2009	Michelle Korbas	Fields Julie A; Laurel Robinson ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030955	MSFOIA_WH030956	0.7.72.230882			Email	RE: Entire Buy-in for computer software - Confidential for deliberation only	11/10/2009	Laurel Robinson	Michelle Korbas ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030957	MSFOIA_WH030958	0.7.72.228509			Email	RE: Entire Buy-in for computer software - Confidential for deliberation only	11/10/2009	Michelle Korbas	Laurel Robinson ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH030959	MSFOIA_WH030960	0.7.72.214947			Email	RE: Entire Buy-in for computer software - Confidential for deliberation only	11/10/2009	Laurel Robinson	Michelle Korbas ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030961	MSFOIA_WH030962	0.7.72.242676			Email	RE: Entire Buy-in for computer software - Confidential for deliberation only	11/10/2009	Michelle Korbas	Laurel Robinson ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030963	MSFOIA_WH030965	0.7.72.239762			Email	FW: Entire Buy-in for computer software	11/10/2009	Michelle Korbas	Laurel Robinson ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030966	MSFOIA_WH030968	0.7.72.228608			Email	RE: Entire Buy-in for computer software	11/10/2009	Michelle Korbas	Laurel Robinson ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030969	MSFOIA_WH030970	0.7.72.244922			Email	FW: Entire Buy-in for computer software - Confidential for deliberation only	11/10/2009	Michelle Korbas	Rex Lee ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030971	MSFOIA_WH030973	0.7.72.244998			Email	FW: Entire Buy-in for computer software	11/10/2009	Michelle Korbas	Rex Lee ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH030974	MSFOIA_WH030975	0.7.72.228522			Email	Re: Entire Buy-in for computer software	11/12/2009	J. Fields	Michelle Korbas ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030976	MSFOIA_WH030977	0.7.72.217656			Email	FW: Entire Buy-in for computer software	11/12/2009	Laurel Robinson	Christopher Bello ; Fields Julie A ; Michelle Korbas	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030978	MSFOIA_WH030978	0.7.72.232850			Email	199 / 482 buy-in informal memo.	11/13/2009	Michelle Korbas	Fields Julie A ; Rex Lee; Carolin Chen; Laurel Robinson; Nathan Hall; Scott Mentink	IRS attorney discussion regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030979	MSFOIA_WH030981	0.7.72.253506			Email	FW: Entire Buy-in for computer software	11/16/2009	Laurel Robinson	Michelle Korbas; Fields Julie A ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030982	MSFOIA_WH030984	0.7.72.245576			Email	RE: Entire Buy-in for computer software -- Deliberative Process	11/16/2009	Michelle Korbas	Laurel Robinson; Fields Julie A ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2014-12 (WH Batch 007)	Full	MSFOIA_WH030985	MSFOIA_WH030988	0.7.72.242013			Email	RE: Entire Buy-in for computer software -- Deliberative Process	11/16/2009	Laurel Robinson	Michelle Korbas ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH031060	MSFOIA_WH031060	0.7.72.241913.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH031061	MSFOIA_WH031072	0.7.72.241913.2			Spreadsheet	CSA Buy-in Inventory Report Open Cases	1/29/2010	Not indicated on document	Not indicated on document	Draft of report summarizing issues, progress, employee responsibilities, and/or timelines for the Microsoft examination and the examinations of taxpayers who are not Microsoft shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031145	MSFOIA_WH031145	0.7.72.249345			Email	FW: Tier I CSA inventory report February, 2010	4/29/2010	Michelle Korbas	Quinn Geraldine M ;	Discussion about draft of report shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031146	MSFOIA_WH031146	0.7.72.249345.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH031147	MSFOIA_WH031157	0.7.72.249345.2			Spreadsheet	CSA Buy-in Inventory Report	3/10/2010	Geraldine Quinn	Not indicated on document	Draft of report summarizing issues, progress, employee responsibilities, and/or timelines for the Microsoft examination and the examinations of taxpayers who are not Microsoft shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031158	MSFOIA_WH031160	0.7.72.221390			Email	FW: VERITAS Opinion / 199 DPGR	7/1/2010	Rex Lee	Fields Julie A; Michelle Korbas; Hall Nathan H ; Mentink Scott W	IRS attorney discussion regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031161	MSFOIA_WH031161	0.7.72.266322			Notes	None provided on document	9/28/2009	William McCarthy	Not indicated on document	Internal notes from meeting between IRS attorney and Microsoft employees, communicating agency attorney's preliminary thoughts about exam issues discussed during the meeting and advice sought by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031162	MSFOIA_WH031163	0.7.72.266913			Email	Request of clarification for contractual issues on conflict of interest	11/4/2009	Ceteris <michael.heimert@ceterisgroup.com>	William McCarthy; Charles Davis;	Email among IRS, IRS counsel, and contractor discussing possible contractual issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH031164	MSFOIA_WH031164	0.7.72.266913.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH031165	MSFOIA_WH031166	0.7.72.264212			Email	RE: Request of clarification for contractual issues on conflict of interest	11/4/2009	Goodson Cathy A	William McCarthy ;	Email among IRS, IRS counsel, and contractor discussing possible contractual issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031167	MSFOIA_WH031167	0.7.72.264212.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH031168	MSFOIA_WH031169	0.7.72.267056			Email	RE: Microsoft legal issue	11/13/2009	Kenneth Christman	William McCarthy ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031170	MSFOIA_WH031170	0.7.72.265089			Email	RE: For Wednesday's Conference Call	2/3/2010	Joy Yen	Paul Weibel; Alton White; Fred Rapaport; Douglas Odell; Charles Davis; Cheryl Potop-Jackson; Marie Ishii; William McCarthy ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft. Teleconference passcode.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031171	MSFOIA_WH031171	0.7.72.317426			Email	Our meeting with Mike Danilack	4/2/2010	Barbara Leonard	Musher Steven A ;	Discussion about draft of presentation summarizing issues, progress, employee responsibilities, and/or timelines for the Microsoft examination and the examinations of taxpayers who are not Microsoft shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031172	MSFOIA_WH031251	0.7.72.317426.1			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/2/2010	Joy Yen	Not indicated on document	Draft of presentation summarizing issues, progress, employee responsibilities, and/or timelines for the Microsoft examination and the examinations of taxpayers who are not Microsoft shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH031252	MSFOIA_WH031252	0.7.72.314481			Email	CTM	4/10/2010	Steven Musher	Danilack Michael ;	Discussion about draft of presentation summarizing issues, progress, employee responsibilities, and/or timelines for the Microsoft examination and the examinations of taxpayers who are not Microsoft shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031253	MSFOIA_WH031332	0.7.72.314481.1			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/1/2010	Joy Yen	Not indicated on document	Draft of presentation summarizing issues, progress, employee responsibilities, and/or timelines for the Microsoft examination and the examinations of taxpayers who are not Microsoft shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031333	MSFOIA_WH031333	0.7.72.317271			Email	Fw: Our meeting with Mike Danilack	4/6/2010	Steven Musher	Sharon Craig A ;	Discussion about draft of presentation summarizing issues, progress, employee responsibilities, and/or timelines for the Microsoft examination and the examinations of taxpayers who are not Microsoft shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031334	MSFOIA_WH031413	0.7.72.317271.1			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/2/2010	Joy Yen	Not indicated on document	Draft of presentation summarizing issues, progress, employee responsibilities, and/or timelines for the Microsoft examination and the examinations of taxpayers who are not Microsoft shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031491	MSFOIA_WH031494	0.7.72.372704.1			Notes	None provided on document	Not dated	Not indicated on document	Not indicated on document	Chart with handwritten notes relating to decisions to be made in the Microsoft examination prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031622	MSFOIA_WH031623	0.7.72.362694.1			Workpaper	"What if" Scenarios - Adjustments	10/5/2009	Cheryl Potop-Jackson	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH031626	MSFOIA_WH031627	0.7.72.375322.1			Workpaper	"What if" Scenarios	10/5/2009	Cheryl Potop-Jackson	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031633	MSFOIA_WH031633	0.7.72.378808.1			Workpaper	"What if" Scenarios - Adjustments	10/5/2009	Cheryl Potop-Jackson	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031634	MSFOIA_WH031635	0.7.72.373047			Email	NOPA Brief Explanation (Draft)	10/22/2009	Douglas Odell <Douglas Odell>	Joseph Tobin ; Anne Shelburne (Anne.P.Shelburne@lrsccounsel.treas.gov) ; Paul Weibel ; William McCarthy	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031636	MSFOIA_WH031636	0.7.72.373047.1			Draft memo	None provided on document	Not dated	Not indicated on document	Not indicated on document	Draft of document related to the Microsoft examination shared among agency attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031637	MSFOIA_WH031637	0.7.72.373047.2			Draft NOPA	Notice of Proposed Adjustment	10/26/2009	Douglas Odell	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031640	MSFOIA_WH031640	0.7.72.368271			Email	NOPA 28	10/29/2009	Douglas Odell <Douglas Odell>	Marie Ishii (Marie.L.Ishii@irs.gov) ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031641	MSFOIA_WH031672	0.7.72.368271.1			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031673	MSFOIA_WH031675	0.7.72.368579			Email	NOPA 28 SBC_Doug3	11/2/2009	Douglas Odell	Marie Ishii ; Douglas Odell	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH03176	MSFOIA_WH031707	0.7.72.368579.1			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031708	MSFOIA_WH031708	0.7.72.372749			Email	Services Agreements	11/5/2009	Douglas Odell	William McCarthy ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031709	MSFOIA_WH031713	0.7.72.372749.1			Contract	Amended and Restated Services Agreement	7/1/2005	Not indicated on document	Not indicated on document	MOPR service agreement shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031714	MSFOIA_WH031714	0.7.72.383076			Email	Edited Report	11/12/2009	Paul Weibel	Douglas Odell ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031715	MSFOIA_WH031752	0.7.72.383076.1			Draft NOPA	Form 886A - Explanation of Items	11/11/2009	Paul Weibel	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031753	MSFOIA_WH031753	0.7.72.385236			Email	NOPA	11/12/2009	Marie Ishii	Douglas Odell ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031754	MSFOIA_WH031789	0.7.72.385236.1			Draft NOPA	Form 886A - Explanation of Items	11/12/2009	Marie Ishii	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031790	MSFOIA_WH031790	0.7.72.370941			Email	RE: Edited Report	11/12/2009	Douglas Odell	Paul Weibel ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH031791	MSFOIA_WH031833	0.7.72.370941.1			Draft NOPA	Form 886A - Explanation of Items	11/12/2009	Douglas Odell	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031834	MSFOIA_WH031834	0.7.72.372481			Email	RE: NOPA	11/16/2009	Douglas Odell	Marie Ishii ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031835	MSFOIA_WH031870	0.7.72.372481.1			Draft NOPA	Form 886A - Explanation of Items	11/16/2009	Douglas Odell	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031871	MSFOIA_WH031871	0.7.72.370141			Email	FYI... NOPA 25	11/16/2009	Douglas Odell	Fred Rapaport; Alton White; Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031872	MSFOIA_WH031914	0.7.72.370141.1			Draft NOPA	Form 886A - Explanation of Items	11/16/2009	Douglas Odell	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031915	MSFOIA_WH031919	0.7.72.89837			Draft NOPA	Form 886A - Explanation of Items	11/30/2009	Fred Rapaport	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031920	MSFOIA_WH031920	0.7.72.365963			Email	Other Timeline Reports	12/30/2009	Douglas Odell <Douglas.Odell>	Thompson Steven E (Steven.E.Thompson@irs.gov) ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031921	MSFOIA_WH031952	0.7.72.365963.1			Workpaper	MS Initial Risk Analysis	7/12/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031953	MSFOIA_WH031953	0.7.72.365963.2			Workpaper	International Agent Issue Time Line	8/20/2008	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH031954	MSFOIA_WH031965	0.7.72.365963.3			Workpaper	Coordinated Examination Program Audit Plan	10/1/2009	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031966	MSFOIA_WH031966	0.7.72.371579			Email	January 15 Meeting	1/26/2010	Paul Weibel	Douglas Odell ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031967	MSFOIA_WH031973	0.7.72.371579.1			PowerPoint presentation	Microsoft & IRS Discussion of Buy-Ins	1/15/2010	Not indicated on document	Not indicated on document	PowerPoint presentation provided by Microsoft during meeting with the IRS containing the handwritten notes of IRS employee.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031974	MSFOIA_WH031974	0.7.72.371579.2			Memorandum	Meeting to discuss buy-in resolution	1/15/2010	Not indicated on document	Not indicated on document	Exam team notes communicating preliminary thoughts and analysis from meeting with Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031975	MSFOIA_WH031975	0.7.72.373070			Email	Cases Distinguished	1/26/2010	Paul Weibel	William McCarthy; Joy Yen; Charles Davis; Alton White; Douglas Odell ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031976	MSFOIA_WH031977	0.7.72.373070.1			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not dated	Not indicated on document	Not indicated on document	Preliminary analysis of factual and legal differences respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031978	MSFOIA_WH031979	0.7.72.364294			Email	RE: FRE 408 Act Buy-in Spreadsheet	1/26/2010	Douglas Odell	Paul Weibel; Joy Yen; Fred Rapaport; Marie Ishii; William McCarthy; Chuck Davis (Charles.D.Davis@irs.gov) ; Douglas Odell	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH031980	MSFOIA_WH031981	0.7.72.372399			Email	Acquisition Buy-ins - GP	1/27/2010	Douglas Odell	Cheryl Potop-Jackson; Paul Weibel ; Fred Rapaport; Joy Yen (Joy.S.Yen@irs.gov); Marie Ishii (Marie.L.Ishii@irs.gov); William McCarthy ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031982	MSFOIA_WH031982	0.7.72.372399.1			URL			Not indicated on document		URL link to materials pertaining to decisions to be made with respect to the Microsoft examination.	NO EXEMPTIONS ASSERTED	
2014-12 (WH Batch 007)	Full	MSFOIA_WH031983	MSFOIA_WH031984	0.7.72.368224			Email	RE: Acquisition Buy-ins - GP	1/27/2010	Joy Yen	Douglas Odell; Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; Marie Ishii; William McCarthy ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031985	MSFOIA_WH031986	0.7.72.379794			Email	FW: Acquisition Buy-ins - GP	1/27/2010	Fred Rapaport	Douglas Odell ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031987	MSFOIA_WH031987	0.7.72.377294			Email	Redmond Buy-in - Keep in mind...	2/3/2010	Douglas Odell	Alton White (Alton.S.White@irs.gov); Jim Ryan - 1307 ATM (James.E.Ryan@irs.gov); Cheryl Potop-Jackson; Paul Weibel ; Fred Rapaport; Chuck Davis (Charles.D.Davis@irs.gov); Joy Yen (Joy.S.Yen@irs.gov); William McCarthy; Marie Ishii (Marie.L.Ishii@irs.gov);	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031988	MSFOIA_WH031989	0.7.72.366901			Email	RE: Redmond Buy-in - Keep in mind...	2/3/2010	Douglas Odell	Joy Yen ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH031990	MSFOIA_WH032021	0.7.72.363331			Spreadsheet	MS Initial Risk Analysis	7/12/2007	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH032022	MSFOIA_WH032022	0.7.72.370271			Draft NOPA	Notice of Proposed Adjustment	10/26/2009	Douglas Odell	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032023	MSFOIA_WH032034	0.7.72.368130			Draft NOPA	Form 886A - Explanation of Items	2/25/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032035	MSFOIA_WH032040	0.7.72.364210			Draft NOPA	Form 886A - Explanation of Items	2/25/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032041	MSFOIA_WH032048	0.7.72.368469			Draft NOPA	Form 886A - Explanation of Items	2/25/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032049	MSFOIA_WH032058	0.7.72.362244			Draft NOPA	Form 886A - Explanation of Items	2/25/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032059	MSFOIA_WH032068	0.7.72.363579			Draft NOPA	Form 886A - Explanation of Items	2/25/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032069	MSFOIA_WH032078	0.7.72.365899			Draft NOPA	Form 886A - Explanation of Items	2/25/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032079	MSFOIA_WH032088	0.7.72.367963			Draft NOPA	Form 886A - Explanation of Items	2/25/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032089	MSFOIA_WH032100	0.7.72.362282			Draft NOPA	Form 886A - Explanation of Items	2/25/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH032101	MSFOIA_WH032113	0.7.72.369707			Draft NOPA	Form 886A - Explanation of Items	2/25/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032114	MSFOIA_WH032127	0.7.72.366746			Draft NOPA	Form 886A - Explanation of Items	2/25/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032128	MSFOIA_WH032141	0.7.72.369132			Draft NOPA	Form 886A - Explanation of Items	2/25/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032142	MSFOIA_WH032152	0.7.72.364914			Draft NOPA	Form 886A - Explanation of Items	2/25/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032153	MSFOIA_WH032153	0.7.72.375189			Email	Briefing of LMSB Deputy Commissioner Michael Danilack (International)	2/26/2010	Alton White	Paul Weibel; Ryan James E; Fred Rapaport; Douglas Odell; William McCarthy	Discussion of presentation reflecting preliminary analysis related to Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032154	MSFOIA_WH032154	0.7.72.375189.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH032165	MSFOIA_WH032181	0.7.72.369012			Draft NOPA	Form 886A - Explanation of Items	3/1/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032182	MSFOIA_WH032198	0.7.72.365726			Draft NOPA	Form 886A - Explanation of Items	3/3/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032199	MSFOIA_WH032218	0.7.72.370510			Draft NOPA	Form 886A - Explanation of Items	3/9/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH032219	MSFOIA_WH032239	0.7.72.364219			Draft NOPA	Form 886A - Explanation of Items	3/9/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032240	MSFOIA_WH032260	0.7.72.364562			Draft NOPA	Form 886A - Explanation of Items	3/24/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032261	MSFOIA_WH032281	0.7.72.368297			Draft NOPA	Form 886A - Explanation of Items	3/29/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032282	MSFOIA_WH032302	0.7.72.363319			Draft NOPA	Form 886A - Explanation of Items	3/31/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032303	MSFOIA_WH032324	0.7.72.362283			Draft NOPA	Form 886A - Explanation of Items	4/1/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032325	MSFOIA_WH032347	0.7.72.368028			Draft NOPA	Form 886A - Explanation of Items	4/5/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032348	MSFOIA_WH032370	0.7.72.367154			Draft NOPA	Form 886A - Explanation of Items	4/7/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032371	MSFOIA_WH032375	0.7.72.363457			Spreadsheet	None provided on document	4/8/2010	Douglas Odell	Not indicated on document	Tax calculations relating to decisions to be made in the Microsoft examination prepared by or modified by the Service, circulated for purposes of discussion.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032376	MSFOIA_WH032377	0.7.72.364975			Spreadsheet	INDEX OF INTERNATIONAL NOPA's	4/8/2008	Douglas Odell	Not indicated on document	Summary of issues, status, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH032378	MSFOIA_WH032404	0.7.72.364448			Draft NOPA	Form 886A - Explanation of Items	4/13/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032405	MSFOIA_WH032431	0.7.72.367009			Draft NOPA	Form 886A - Explanation of Items	4/14/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032432	MSFOIA_WH032458	0.7.72.369688			Draft NOPA	Form 886A - Explanation of Items	4/15/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032459	MSFOIA_WH032490	0.7.72.363693			Draft NOPA	Form 886A - Explanation of Items	4/19/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032491	MSFOIA_WH032523	0.7.72.362743			Draft NOPA	Form 886A - Explanation of Items	4/21/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032526	MSFOIA_WH032529	0.7.72.367969			Workpaper	ISSUE: FTC	6/14/2010	Douglas Odell	Not indicated on document	Draft of preliminary analysis of issues related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032530	MSFOIA_WH032546	0.7.72.362292			Workpaper	Issue: Foreign Tax Credit	6/17/2010	Douglas Odell	Not indicated on document	Draft of preliminary analysis of issues related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032547	MSFOIA_WH032548	0.7.72.364309			Workpaper	ISSUE: Cost Sharing Payments	6/22/2010	Douglas Odell	Not indicated on document	Draft of preliminary analysis of issues related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032549	MSFOIA_WH032550	0.7.72.369762			Workpaper	ISSUE: Cost Sharing Payments	6/22/2010	Douglas Odell	Not indicated on document	Draft of preliminary analysis of issues related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH032551	MSFOIA_WH032583	0.7.72.363728			Draft NOPA	Form 886A - Explanation of Items	6/25/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032584	MSFOIA_WH032617	0.7.72.370363			Draft NOPA	Form 886A - Explanation of Items	6/28/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032618	MSFOIA_WH032651	0.7.72.362539			Draft NOPA	Form 886A - Explanation of Items	6/29/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032652	MSFOIA_WH032687	0.7.72.363826			Draft NOPA	Form 886A - Explanation of Items	7/1/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032688	MSFOIA_WH032723	0.7.72.364731			Draft NOPA	Form 886A - Explanation of Items	7/1/2010	Not indicated on document	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032724	MSFOIA_WH032814	0.7.72.422693			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/2/2010	Joy Yen	Danilack Michael	Draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032815	MSFOIA_WH032823	0.7.72.423415			Report	Report UIL 482.11-12 Acquisition Buy-In (OPEN & CLOSED CASES February, 2010)	4/2/2010	Geraldine Quinn	Not indicated on document	Case status summaries for the Microsoft examination and the examinations of other taxpayers.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH032824	MSFOIA_WH032914	0.7.72.423297			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/6/2010	Joy Yen	Not indicated on document	Draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032930	MSFOIA_WH032931	0.7.72.468733			Email	RE: Getting together on Cases with Potential for Designation -- call tomorrow?	11/2/2009	Michelle Korbas	Nancy Bronson; Laurel Robinson ; Cuesta Susette O	IRS attorney discussion regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032934	MSFOIA_WH032936	0.7.72.463186			Email	FW: help regarding Doug's speech in San Jose	11/4/2009	Laurel Robinson	Gloria Sullivan ;	Discussion of draft of report containing information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH032937	MSFOIA_WH032955	0.7.72.463186.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH032956	MSFOIA_WH032980	0.7.72.463186.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH032981	MSFOIA_WH032981	0.7.72.463186.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH032982	MSFOIA_WH032994	0.7.72.463186.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH032995	MSFOIA_WH033002	0.7.72.463186.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH033003	MSFOIA_WH033006	0.7.72.463186.6			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH033007	MSFOIA_WH033014	0.7.72.463186.7			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH033015	MSFOIA_WH033026	0.7.72.463186.8			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH033027	MSFOIA_WH033060	0.7.72.463186.9			Report	High-Technology Industry Briefing Book (May 2009)	5/1/2009	Not indicated on document	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH033061	MSFOIA_WH033063	0.7.72.453154			Email	RE: Entire Buy-in for computer software	11/12/2009	C. Bello	Julie Fields; Michelle Korbas	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033064	MSFOIA_WH033064	0.7.72.472368			Email	Timelines	11/17/2009	Laurel Robinson	Christopher Bello ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033067	MSFOIA_WH033067	0.7.72.432109			Email	Bi-weekly report	11/17/2009	K. Trujillo	Laurel Robinson ;	Email circulating bi-weekly report containing information about the examinations of Microsoft and taxpayers who are not Microsoft among IRS attorneys for discussion regarding decisions to be made with respect to the various examinations.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033068	MSFOIA_WH033076	0.7.72.432109.1			Report	Area 5 Bi-Weekly Report Ending November 17, 2009	11/17/2009	Laurel Robinson	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Describes the subjects of various requests for legal advice from attorneys and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033081	MSFOIA_WH033081	0.7.72.451931			Email	Industry Reports	12/1/2009	Laurel Robinson	Leonard Barbara M; Trujillo Kimberly ;	Email circulating among IRS attorneys various industry reports containing information about the examinations of Microsoft and taxpayers who are not Microsoft among IRS attorneys discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033082	MSFOIA_WH033087	0.7.72.451931.1			Report	November 2009 Monthly Report High Technology Industry	12/1/2009	Michelle Korbas, Caroline Chen, and Rex Lee	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033088	MSFOIA_WH033089	0.7.72.451931.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH033090	MSFOIA_WH033090	0.7.72.451931.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH033091	MSFOIA_WH033092	0.7.72.451931.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-12 (WH Batch 007)	Full	MSFOIA_WH033093	MSFOIA_WH033095	0.7.72.451931.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH033096	MSFOIA_WH033097	0.7.72.451931.6			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH033098	MSFOIA_WH033098	0.7.72.432667			Email	Industry Reports	12/2/2009	Laurel Robinson	Leonard Barbara M; Trujillo Kimberly ;	Email circulating various industry reports containing information about the examinations of Microsoft and taxpayers who are not Microsoft among IRS attorneys for discussion regarding decisions to be made with respect to the various examinations.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033099	MSFOIA_WH033100	0.7.72.432667.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH033101	MSFOIA_WH033101	0.7.72.432667.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH033102	MSFOIA_WH033103	0.7.72.432667.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH033104	MSFOIA_WH033106	0.7.72.432667.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH033107	MSFOIA_WH033112	0.7.72.432667.5			Report	November 2009 Monthly Report High Technology Industry	12/1/2009	Michelle Korbas, Caroline Chen, and Rex Lee	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033113	MSFOIA_WH033114	0.7.72.432667.6			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH033209	MSFOIA_WH033209	0.7.72.440929			Email	RE: Microsoft	12/7/2009	William McCarthy	Laurel Robinson ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033229	MSFOIA_WH033229	0.7.72.456388			Email	Re: Microsoft	12/8/2009	Laurel Robinson	William McCarthy ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033254	MSFOIA_WH033254	0.7.72.434473			Email	Microsoft	2/3/2010	Laurel Robinson	Chaback Patricia C ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH033255	MSFOIA_WH033255	0.7.72.440111			Email	3 Sentences	2/22/2010	Laurel Robinson	Leonard Barbara M ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033256	MSFOIA_WH033256	0.7.72.446991			Email	RE: 3 Sentences	2/22/2010	Leonard Barbara M	Laurel Robinson ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033258	MSFOIA_WH033268	0.7.72.447351.1			Report	Area 5 Bi-Weekly Report for the Week Ending February 23, 2010	2/24/2010	Not indicated on document	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Describes the subjects of various requests for legal advice from attorneys and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033336	MSFOIA_WH033336	0.7.72.447422			Email	More than you wanted but just in case	3/3/2010	Laurel Robinson	Leonard Barbara M ;	Email circulating various industry reports containing information about the examinations of Microsoft and taxpayers who are not Microsoft among IRS attorneys for discussion regarding decisions to be made with respect to the various examinations.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033337	MSFOIA_WH033450	0.7.72.447422.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH033451	MSFOIA_WH033479	0.7.72.447422.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH033480	MSFOIA_WH033511	0.7.72.447422.3			Report	November 2009 Monthly Report High Technology Industry	3/2/2010	Not indicated on document	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033512	MSFOIA_WH033518	0.7.72.447422.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-12 (WH Batch 007)	Full	MSFOIA_WH033520	MSFOIA_WH033599	0.7.72.466999.1			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/6/2010	Joy Yen	Not indicated on document	Draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033601	MSFOIA_WH033680	0.7.72.446741.1			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/6/2010	Not indicated on document	Not indicated on document	Draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033681	MSFOIA_WH033760	0.7.72.449233			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/6/2010	Joy Yen	Not indicated on document	Draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033761	MSFOIA_WH033840	0.7.72.446316			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/6/2010	Joy Yen	Not indicated on document	Draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033841	MSFOIA_WH033841	0.7.72.449182			Email	Danilack meeting	4/2/2010	Barbara Leonard	Kroening Linda M; Fultz Richard D; Vidano Thomas A; Tonuzi Drita; Lanning James C ; Leonard Barbara M; Laurel Robinson	Circulation of draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH033842	MSFOIA_WH033921	0.7.72.449182.1			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/6/2010	Joy Yen	Not indicated on document	Draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033922	MSFOIA_WH033922	0.7.72.436154			Email	Slides	4/1/2010	Laurel Robinson	Gloria Sullivan ;	Circulation of draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH033923	MSFOIA_WH034002	0.7.72.436154.1			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/6/2010	Joy Yen	Not indicated on document	Draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034003	MSFOIA_WH034003	0.7.72.461610			Email	Our meeting with Mike Danilack	4/1/2010	Barbara Leonard	Musher Steven A ;	Circulation of draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034004	MSFOIA_WH034083	0.7.72.461610.1			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/6/2010	Joy Yen	Not indicated on document	Draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH034087	MSFOIA_WH034087	0.7.72.432257			Email	Final Presentation and Handouts - Please take quick look and advise of any changes asap	4/2/2010	Gloria Sullivan	Leonard Barbara M; Laurel Robinson; Tamaki Jon A; Nancy Bronson; Quinn Geraldine M; Rex Lee; William McCarthy; Joy Yen; Stanley Perry; Larson Charles R ;	Circulation of draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034088	MSFOIA_WH034089	0.7.72.432257.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH034090	MSFOIA_WH034097	0.7.72.432257.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH034098	MSFOIA_WH034099	0.7.72.432257.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH034100	MSFOIA_WH034102	0.7.72.432257.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH034103	MSFOIA_WH034103	0.7.72.432257.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH034104	MSFOIA_WH034194	0.7.72.432257.6			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/6/2010	Joy Yen	Not indicated on document	Draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034248	MSFOIA_WH034248	0.7.72.512302			Email	Tier I CSA inventory report January, 2010	1/29/2010	Geraldine Quinn	Nancy Bronson; Beck Kathy J; Tamaki Jon A; McGinty Donald R; Hodapp Natalie; Zhang Joanne J; Alexander Elisabeth A; Dearth Lorraine C; Joy Yen; Michelle Korbas ; Gloria Sullivan; Chaback Patricia C	Discussion about draft of report shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034249	MSFOIA_WH034249	0.7.72.512302.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH034250	MSFOIA_WH034261	0.7.72.512302.2			Spreadsheet	CSA Buy-in Inventory Report Open Cases	1/29/2010	Not indicated on document	Not indicated on document	Draft of report summarizing issues, progress, employee responsibilities, and/or timelines for the Microsoft examination and the examinations of taxpayers who are not Microsoft shared among agency attorneys for consideration and comment during Microsoft's examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH034390	MSFOIA_WH034391	0.7.72.540769			Email	FW: NOPA Brief Explanation (Draft)	10/23/2009	Anne Shelburne	Joseph Tobin	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034392	MSFOIA_WH034392	0.7.72.540769.1			Draft Memo	None provided on document	Not dated	Not indicated on document	Not indicated on document	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034393	MSFOIA_WH034393	0.7.72.540769.2			Draft NOPA	Notice of Proposed Adjustment	10/26/2009	Douglas Odell	Microsoft Corporation	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034394	MSFOIA_WH034394	0.7.72.539647			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/14/2010	Kenneth Christman	Joseph Tobin	Circulation of drafts of materials prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034395	MSFOIA_WH034411	0.7.72.539647.1			PowerPoint Presentation	Request for Chief Counsel Advice on Microsoft CSA	7/22/2009	Kenneth Christman	Not indicated on document	Draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034412	MSFOIA_WH034424	0.7.72.539647.2			PowerPoint Presentation	Briefing On Microsoft CSA	12/14/2009	Not indicated on document	Not indicated on document	Draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034425	MSFOIA_WH034431	0.7.72.539647.3			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/14/2010	Not indicated on document	Not indicated on document	IRS attorney discussion regarding decisions to be made with respect to the examinations of Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH034432	MSFOIA_WH034440	0.7.72.539647.4			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/14/2010	Not indicated on document	Not indicated on document	IRS attorney discussion regarding decisions to be made with respect to the examinations of Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034441	MSFOIA_WH034441	0.7.72.89840			Workpaper	Consolidated Americas Income	11/25/2009	Ceteris	Not indicated on document	Expert service contractor's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034442	MSFOIA_WH034442	0.7.72.89867			Workpaper	None provided on document	4/5/2010	Paul Weibel	Not indicated on document	Examiner's internal workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034443	MSFOIA_WH034475	0.7.72.530622			Workpaper	MS Initial Risk Analysis	7/12/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034476	MSFOIA_WH034476	0.7.72.572876			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/21/2009	Fred Rapaport	Joy Yen ; Paul Weibel	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034477	MSFOIA_WH034497	0.7.72.572876.1			Spreadsheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/20/2009	Not indicated on document	Not indicated on document	Calculations relating to decisions to be made in the Microsoft examination prepared or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034498	MSFOIA_WH034499	0.7.72.559064			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/22/2009	Joy Yen	Paul Weibel; Fred Rapaport ; Cheryl Potop-Jackson	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034501	MSFOIA_WH034505	0.7.72.562333			Workpaper	None provided on document	10/2/2009	Not indicated on document	Not indicated on document	Examiner's internal workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH034506	MSFOIA_WH034521	0.7.72.586284			Workpaper	None provided on document	10/2/2009	Not indicated on document	Not indicated on document	Examiner's internal workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034522	MSFOIA_WH034522	0.7.72.564968			Email	Acquisition buy-in Calculation - Help needed Liabilities Assumed	10/2/2009	Joy Yen	Fred Rapaport ; Paul Weibel	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034523	MSFOIA_WH034527	0.7.72.564968.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Examiner's internal workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034536	MSFOIA_WH034536	0.7.72.587267			Email	What-in Analysis - APAC	10/9/2009	Paul Weibel	Joy Yen ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034537	MSFOIA_WH034537	0.7.72.578468			Email	RE: What-in Analysis - APAC	10/9/2009	Joy Yen	Paul Weibel ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034538	MSFOIA_WH034538	0.7.72.583431			Email	RE: What-in Analysis - APAC	10/9/2009	Paul Weibel	Joy Yen ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034539	MSFOIA_WH034541	0.7.72.569073			Workpaper	None provided on document	10/19/2009	Not indicated on document	Not indicated on document	Examiner's internal workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034542	MSFOIA_WH034545	0.7.72.559483			Workpaper	Developer Software - Cost Approach	10/20/2009	Not indicated on document	Not indicated on document	Examiner's internal workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH034546	MSFOIA_WH034568	0.7.72.570818			Workpaper	None provided on document	10/20/2009	Not indicated on document	Not indicated on document	Examiner's internal workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034569	MSFOIA_WH034587	0.7.72.580009			Workpaper	None provided on document	10/21/2009	Not indicated on document	Not indicated on document	Examiner's internal workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034588	MSFOIA_WH034595	0.7.72.585336			Workpaper	None provided on document	10/21/2009	Not indicated on document	Not indicated on document	Examiner's internal workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034601	MSFOIA_WH034603	0.7.72.568944			Email	Thanks, Fred	10/30/2009	Joy Yen	Fred Rapaport; Paul Weibel ; Cheryl Potop-Jackson	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034604	MSFOIA_WH034605	0.7.72.566988			Draft memo	None provided on document	10/30/2009	Not indicated on document	Not indicated on document	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034607	MSFOIA_WH034697	0.7.72.558987.1			Report	Evaluation of Acquisition Buy-in Payments	9/1/2009	Not indicated on document	Not indicated on document	Draft report shared among Service employees for consideration and comment during Microsoft's examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034708	MSFOIA_WH034709	0.7.72.579405			Email	RE: question to Molly	11/19/2009	Fred Rapaport	Joy Yen ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034710	MSFOIA_WH034710	0.7.72.572613			Email	IDR 2089 clarification	11/20/2009	Fred Rapaport	; Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034712	MSFOIA_WH034712	0.7.72.577751			Email	6 small acquisitions	11/26/2009	Fred Rapaport	; Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH034713	MSFOIA_WH034713	0.7.72.572807			Email	RE: RAB share change - Americas	11/30/2009	Joy Yen	Fred Rapaport ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034714	MSFOIA_WH034714	0.7.72.582571			Email	RE: preliminary spreadsheets for discussion (the summary not adjusted for new Americas RAB)	11/30/2009	Joy Yen	Fred Rapaport ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034717	MSFOIA_WH034742	0.7.72.565103.1			Report	Open in AIMS with AAC	12/8/2009	Not indicated on document	Not indicated on document	Draft of report summarizing issues, progress, employee responsibilities, and/or timelines for the Microsoft examination and the examinations of taxpayers who are not Microsoft shared among agency employees for consideration and comment during Microsoft's examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034743	MSFOIA_WH034750	0.7.72.565103.2			Spreadsheet	Open in Groups Not on CSA Inventory List	12/8/2009	Not indicated on document	Not indicated on document	Draft of report summarizing issues, progress, employee responsibilities, and/or timelines for the Microsoft examination and the examinations of taxpayers who are not Microsoft shared among agency employees for consideration and comment during Microsoft's examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034751	MSFOIA_WH034848	0.7.72.560413			Draft Report	Economist Report	2/2/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034852	MSFOIA_WH034852	0.7.72.579827			Email	FW: Redmond Buy-in - Keep in mind...	2/3/2010	Joy Yen	Asquith Daniel ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034853	MSFOIA_WH034950	0.7.72.587632			Draft Report	Economist Report	2/11/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH034951	MSFOIA_WH034966	0.7.72.561500			PowerPoint Presentation	Microsoft Corp. APAC Retail Buy-in	2/28/2010	Joy Yen	Not indicated on document	Draft presentation shared among Service employees for consideration and comment during Microsoft's examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 007)	Full	MSFOIA_WH034967	MSFOIA_WH035064	0.7.72.559029			Draft Report	Economist Report	3/10/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH035066	MSFOIA_WH035163	0.7.72.583364.1			Draft Report	Economist Report	Not dated	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH035166	MSFOIA_WH035174	0.7.72.569685.1			PowerPoint presentation	A Macro View: : Changes in the Distribution of Profits, Assets, and Taxes for Companies Engaged in Cost Sharing	4/1/2010	Joy Yen	Not indicated on document	Draft presentation discussing the Microsoft examination and examinations of taxpayers who are not Microsoft shared among Service employees for consideration and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH035176	MSFOIA_WH035176	0.7.72.567337			Email	Final Presentation and Handouts - Please take quick look and advise of any changes asap	4/2/2010	Gloria Sullivan	Leonard Barbara M; Laurel Robinson; Tamaki Jon A; Nancy Bronson; Quinn Geraldine M; Rex Lee; William McCarthy; Joy Yen; Stanley Perry; Larson Charles R ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH035177	MSFOIA_WH035178	0.7.72.567337.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH035179	MSFOIA_WH035186	0.7.72.567337.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH035187	MSFOIA_WH035188	0.7.72.567337.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH035189	MSFOIA_WH035191	0.7.72.567337.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH035192	MSFOIA_WH035192	0.7.72.567337.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 007)	Full	MSFOIA_WH035193	MSFOIA_WH035283	0.7.72.567337.6			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/6/2010	Joy Yen	Not indicated on document	Draft of presentation prepared for briefing of Deputy Commissioner about issues in the Microsoft examination shared among IRS and IRS attorneys for purposes of discussion.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 007)	Full	MSFOIA_WH035285	MSFOIA_WH035288	0.7.72.559785.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/28/2010	Paul Weibel	Not indicated on document	Draft performance work statement shared among Service employees for consideration and comment during Microsoft's examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035342	MSFOIA_WH035342	0.7.72.52688			Email	RE: IDR Question Follow-up	3/26/2009	William McCarthy	Paul Weibel;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035343	MSFOIA_WH035343	0.7.72.95915			Email	Phase 3 Briefing Password	4/17/2009	Justin Radziewicz	Paul Weibel;	Communication between contractor and Service containing access password	(b)(7)(E)	Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035344	MSFOIA_WH035345	0.7.72.95476			Email	RE: Outside Economist's Presentation - Why Fair Market Value???	4/7/2009	Paul Weibel	Joy Yen;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035346	MSFOIA_WH035355	0.7.72.84197			Draft memo	None provided on document	3/26/2009	William McCarthy	Not indicated on document	Draft memorandum discussing decisions to be made with respect to the Microsoft examination, shared among IRS and IRS attorneys for purposes of discussion. Reflects the thoughts and impressions of attorneys advising the IRS.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys during the process of formulating legal advice for the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035359	MSFOIA_WH035359	0.7.72.84254			Email	Projections	4/9/2009	Paul Weibel	William McCarthy	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035360	MSFOIA_WH035361	0.7.72.96097			Email	RE: Competitive Advantage Period	4/17/2009	Joy Yen;	Fred Rappaport; Paul Weibel; Fred Rappaport; William McCarthy;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035362	MSFOIA_WH035364	0.7.72.82415			Spreadsheet	UPDATED AUDIT ANALYSIS	4/15/2009	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035366	MSFOIA_WH035370	0.7.72.96214			Draft contract	Phase 4 - Expert Reports & Related Services	4/27/2009	Not indicated on document	Not indicated on document	Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035371	MSFOIA_WH035371	0.7.72.84403			Email	Americas Contracts	4/27/2009	Paul Weibel	William McCarthy; Fred Rapaport;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035372	MSFOIA_WH035372	0.7.72.84534			Email	RE: Americas Contracts	4/29/2009	Paul Weibel	William McCarthy; Fred Rapaport;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035373	MSFOIA_WH035374	0.7.72.84320			Email	RE: Americas Contracts	4/28/2009	Paul Weibel	William McCarthy	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035378	MSFOIA_WH035380	0.7.72.83217			Email	RE: Call Me Please	5/2/2009	Paul Weibel	Douglas Odell; Lee Cherrilynn P	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035382	MSFOIA_WH035382	0.7.72.84346			Email	Documents	5/27/2009	William McCarthy	Fred Rapaport; Paul Weibel	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035383	MSFOIA_WH035385	0.7.72.82393			Meeting notes	Status Meeting IRS & MS	4/15/2009	Chuck Davis; Cheryl Potop-Jackson	Not indicated on document	Internal notes from meeting with taxpayer discussing issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035390	MSFOIA_WH035400	0.7.72.81614			Spreadsheet	None provided on document	5/16/2009	Not indicated on document	Not indicated on document	Calculations relating to decisions to be made in the Microsoft examination prepared or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035404	MSFOIA_WH035404	0.7.72.82086			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/8/2009	Cheryl Potop-Jackson	Paul Weibel; Odell Douglass M	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035405	MSFOIA_WH035405	0.7.72.84623			Email	RE: Draft Final Report	6/4/2009	Charles Davis	Paul Weibel;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035406	MSFOIA_WH035414	0.7.72.95162			Spreadsheet	Microsoft Puerto Rico Retail Cost Sharing	6/26/2009	Not indicated on document	Not indicated on document	Calculations relating to decisions to be made in the Microsoft examination prepared or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035415	MSFOIA_WH035437	0.7.72.81860			Spreadsheet	America Retail	6/26/2009	Not indicated on document	Not indicated on document	Calculations relating to decisions to be made in the Microsoft examination prepared or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035440	MSFOIA_WH035440	0.7.72.81781			Email	CIP Americas model	6/5/2009	Fred Rapaport	Paul Weibel;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035441	MSFOIA_WH035441	0.7.72.82721			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/5/2009	Fred Rapaport	Paul Weibel;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035442	MSFOIA_WH035442	0.7.72.82531			Email	FW: APAC CIP model	6/9/2009	Fred Rapaport	Joy Yen; Paul Weibel;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035443	MSFOIA_WH035447	0.7.72.81763			Email	RE: Review of Ceteris Reports	6/26/2009	Joy Yen	Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; Charles Davis; Alton White; William McCarthy;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035448	MSFOIA_WH035449	0.7.72.95351			Email	RE: PowerPoint Presentation	6/29/2009	Michelle Johnson	Paul Weibel; cc: Ceteris; J. Radziewicz; A. Kroll;	Discussion between Experts and the Service regarding decisions to be made with respect to the Microsoft examination. Password for file access.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A); (b)(7)(E)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability. Passwords to protect electronic information constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially access internal documents created for law enforcement purposes.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035450	MSFOIA_WH035450	0.7.72.53957			Memorandum	Microsoft: Information Request	7/31/2009	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035451	MSFOIA_WH035453	0.7.72.83683			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/12/2009	Douglas Odell	Not indicated on document	Proposed agenda for Service employee meeting to discuss decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035454	MSFOIA_WH035457	0.7.72.83290			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/17/2009	Douglas Odell	Not indicated on document	Notes from Service employee meeting to discuss decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035458	MSFOIA_WH035459	0.7.72.83308			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/19/2009	Cherrilynn Lee	Not indicated on document	Proposed agenda for Service employee meeting to discuss decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035460	MSFOIA_WH035462	0.7.72.83214			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/17/2009	Cherrilynn Lee	Not indicated on document	Notes from Service employee meeting to discuss decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035463	MSFOIA_WH035465	0.7.72.82805			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/9/2014	Douglas Odell	Not indicated on document	Draft analysis of issues related to decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035466	MSFOIA_WH035467	0.7.72.84083			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/16/2014	Douglas Odell	Not indicated on document	Draft analysis of issues related to decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035468	MSFOIA_WH035468	0.7.72.83634			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/3/2009	Not indicated on document	Not indicated on document	Draft analysis of issues related to decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035469	MSFOIA_WH035469	0.7.72.83591			Spreadsheet	T/P: Microsoft Corp	6/1/2009	Douglas Odell	Not indicated on document	Calculations and notes relating to decisions to be made in the Microsoft examination prepared or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035470	MSFOIA_WH035470	0.7.72.82772			Memorandum	ISSUE: Cost Sharing Payments	5/16/2014	Douglas Odell	Not indicated on document	Draft analysis of issues related to decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035471	MSFOIA_WH035471	0.7.72.53496			Email	Additional IDR	7/30/2009	Justin Radzewicz	Paul Weibel	Discussion between contractor and IRS about information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035472	MSFOIA_WH035473	0.7.72.54337			Email	RE: Additional IDR	7/31/2009	Justin Radzewicz	Paul Weibel	Discussion between contractor and IRS about information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035474	MSFOIA_WH035478	0.7.72.82447			Memorandum	Audit Status Meeting July 21, 2009	7/21/2009	Not indicated on document	Not indicated on document	Internal notes about issues, progress, employee responsibilities, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035487	MSFOIA_WH035491	0.7.72.81858			Spreadsheet	Test of KPMG Americas Model	7/20/2009	Fred Rapaport	Not indicated on document	Calculations relating to decisions to be made in the Microsoft examination prepared or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035492	MSFOIA_WH035493	0.7.72.81654			Memorandum	None provided on document	8/27/2009	Not indicated on document	Not indicated on document	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035494	MSFOIA_WH035498	0.7.72.81682			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/20/2009	Fred Rapaport	Not indicated on document	Examiner's internal workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035499	MSFOIA_WH035502	0.7.72.81695			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/20/2009	Fred Rapaport	Not indicated on document	Examiner's internal workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035503	MSFOIA_WH035503	0.7.72.84691			Email	Additional Info needed for legal advice	8/10/2009	William McCarthy	Paul Weibel;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035505	MSFOIA_WH035521	0.7.72.82811			Draft NOPA	Form 886A - Explanation of Items	9/16/2009	Not indicated on document	Not indicated on document	Draft of notice of proposed adjustment related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035522	MSFOIA_WH035522	0.7.72.22206			Email	Microsoft CSA	4/14/2009	Kenneth Christman	Christopher Bello; Musher Steven A ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035523	MSFOIA_WH035523	0.7.72.22209			Email	RE: Microsoft CSA	4/15/2009	Kenneth Christman	Musher Steven A; Christopher Bello ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035524	MSFOIA_WH035524	0.7.72.22211			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	William McCarthy	TSS4510 ; Kenneth Christman; Christopher Bello; Laurel Robinson; Michelle Korbas; Goodson Cathy A	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035525	MSFOIA_WH035525	0.7.72.22211.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/27/2009	Not indicated on document	Not indicated on document	Information shared among IRS attorneys for purposes of obtaining legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035526	MSFOIA_WH035526	0.7.72.22211.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/28/2009	Not indicated on document	Not indicated on document	Information shared among IRS attorneys for purposes of obtaining legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035527	MSFOIA_WH035546	0.7.72.22211.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	William McCarthy	Associate Chief Counsel (International); Kenneth P. Christman; Christopher J. Bello	Request by IRS attorneys for legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035547	MSFOIA_WH035547	0.7.72.22212			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	Gilbert Craig R	Christopher Bello; Kenneth Christman; Ricca Bettie N; Holmes Gwendolyn L; McKinney Natalie; Yates Willard W	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035548	MSFOIA_WH035548	0.7.72.22212.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	Not indicated on document	Not indicated on document	Information shared among IRS attorneys for purposes of obtaining legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035549	MSFOIA_WH035549	0.7.72.22212.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	Not indicated on document	Not indicated on document	Information shared among IRS attorneys for purposes of obtaining legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035550	MSFOIA_WH035569	0.7.72.22212.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	William McCarthy	Associate Chief Counsel (International); Kenneth P. Christman; Christopher J. Bello	Request by IRS attorneys for legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035570	MSFOIA_WH035571	0.7.72.22215			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	Musher Steven A	Ricca Bettie N; Green Patricia W; Christopher Bello; Silver Meryl	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035572	MSFOIA_WH035572	0.7.72.22215.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	Not indicated on document	Not indicated on document	Information shared among IRS attorneys for purposes of obtaining legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035573	MSFOIA_WH035573	0.7.72.22215.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	Not indicated on document	Not indicated on document	Information shared among IRS attorneys for purposes of obtaining legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035574	MSFOIA_WH035593	0.7.72.22215.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	William McCarthy	Associate Chief Counsel (International); Kenneth P. Christman; Christopher J. Bello	Request by IRS attorneys for legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035594	MSFOIA_WH035594	0.7.72.22214			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/25/2009	Christopher Bello	Kenneth Christman ; Christopher Bello	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035595	MSFOIA_WH035595	0.7.72.22213			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/28/2009	Kenneth Christman	Christopher Bello ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035596	MSFOIA_WH035597	0.7.72.22216			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/28/2009	Christopher Bello	Kenneth Christman ; Christopher Bello	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035598	MSFOIA_WH035598	0.7.72.22217			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Kenneth Christman	William McCarthy; TSS4510 ; Christopher Bello; Laurel Robinson; Michelle Korbas	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035599	MSFOIA_WH035599	0.7.72.22220			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	William McCarthy	Kenneth Christman ; Christopher Bello; Laurel Robinson; Michelle Korbas	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035600	MSFOIA_WH035601	0.7.72.22218			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Kenneth Christman	William McCarthy ; Christopher Bello ; Laurel Robinson ; Michelle Korbas	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035605	MSFOIA_WH035605	0.7.72.22224			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/17/2009	Laurel Robinson	Christopher Bello ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035606	MSFOIA_WH035607	0.7.72.22226			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/17/2009	Michelle Korbas	William McCarthy ; Christopher Bello ; Kenneth Christman ; Laurel Robinson	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035608	MSFOIA_WH035609	0.7.72.22227			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/17/2009	William McCarthy	Michelle Korbas ; Christopher Bello ; Kenneth Christman ; Laurel Robinson	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035610	MSFOIA_WH035611	0.7.72.22228			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/17/2009	Christopher Bello	Kenneth Christman ; Christopher Bello	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035612	MSFOIA_WH035614	0.7.72.22229			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/17/2009	Christopher Bello	Kenneth Christman ; Christopher Bello	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035615	MSFOIA_WH035615	0.7.72.22231			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/26/2009	Kenneth Christman	Christopher Bello ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035616	MSFOIA_WH035616	0.7.72.22232			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions].	6/26/2009	Christopher Bello	Kenneth Christman ; Christopher Bello	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035617	MSFOIA_WH035618	0.7.72.22233			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions].	6/26/2009	Kenneth Christman	Christopher Bello ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035619	MSFOIA_WH035621	0.7.72.22234			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions].	6/26/2009	Christopher Bello	Kenneth Christman ; Christopher Bello	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035622	MSFOIA_WH035624	0.7.72.22235			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions].	6/29/2009	Kenneth Christman	Christopher Bello ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035625	MSFOIA_WH035625	0.7.72.22240			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/21/2009	Kenneth Christman	Musher Steven A; Christopher Bello; Ricca Bettie N; Silver Meryl; DiFronzo Michael A.; Lindsey LaShawn C	IRS attorney email circulating file for discussion and comment regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035626	MSFOIA_WH035642	0.7.72.22240.1			PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/22/2009	Kenneth Christman	Not indicated on document	PowerPoint presentation circulated among IRS attorneys for discussion and comment regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035643	MSFOIA_WH035643	0.7.72.22238			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/23/2009	Kenneth Christman	William McCarthy ; Christopher Bello	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035647	MSFOIA_WH035647	0.7.72.196765			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/29/2009	Goodson Cathy A	Goodson Cathy A ;	IRS attorney email circulating file for discussion and comment regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035648	MSFOIA_WH035666	0.7.72.196765.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/29/2009	William McCarthy	Associate Chief Counsel (International); Kenneth P. Christman; Christopher J. Bello	Draft of request by IRS attorneys for legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035671	MSFOIA_WH035672	0.7.72.195042			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/18/2009	William McCarthy	Goodson Cathy A ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035677	MSFOIA_WH035677	0.7.72.197513			Email	Microsoft	8/12/2009	William McCarthy	Goodson Cathy A ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035679	MSFOIA_WH035686	0.7.72.194461.1			Report	FY 2009 Year End Report—Area 5—Seattle	8/14/2009	Not indicated on document	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Describes the subjects of various requests for legal advice from attorneys and the thoughts and impressions of attorneys. Includes internal tax administration initiatives and goals.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035687	MSFOIA_WH035688	0.7.72.196177			Email	FW: Legal Advice	8/13/2009	William McCarthy	Goodson Cathy A ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035689	MSFOIA_WH035689	0.7.72.196177.1			Draft IDR	Form 4564 Information Document Request	8/17/2009	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035690	MSFOIA_WH035693	0.7.72.196177.2			Workpaper	Microsoft Puerto Rico 936	8/14/2009	Not indicated on document	Not indicated on document	Agency employee notes relating to decisions to be made in the Microsoft examination prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035694	MSFOIA_WH035694	0.7.72.199292			Email	Seattle's year end report	8/14/2009	Cathy Goodson	&Seattle LM Group ;	Email transmitting Seattle LB&I counsel 2010 year end report final.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035695	MSFOIA_WH035702	0.7.72.199292.1			Report	FY 2009 Year End Report—Area 5—Seattle	8/14/2009	Not indicated on document	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Describes the subjects of various requests for legal advice from attorneys and the thoughts and impressions of attorneys. Includes internal tax administration initiatives and goals.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035709	MSFOIA_WH035711	0.7.72.213256			Memorandum	Workload Review	6/22/2009	Julie Izumoto	Neil B. Mills-Mazer	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to guidance proposals and the drafting of regulations. Describes the subjects of various requests for legal advice from attorneys and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035714	MSFOIA_WH035715	0.7.72.395729.1			Spreadsheet	None provided on document	Not dated	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035716	MSFOIA_WH035720	0.7.72.395729.2			Memorandum	International Examiner Audit Plan	6/25/2009	Cheryl Potop-Jackson	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, communicated to inform decisions regarding how to conduct exam and manage agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035721	MSFOIA_WH035722	0.7.72.395729.3			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not dated	Paul Weibel	Matthew Hartman	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035726	MSFOIA_WH035730	0.7.72.406693.1			Memorandum	International Examiner Audit Plan	6/30/2008	Cheryl Potop-Jackson	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, communicated to inform decisions regarding how to conduct exam and manage agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035732	MSFOIA_WH035733	0.7.72.396411.1			Memorandum	Performance Work Statement	4/7/2009	Not indicated on document	Not indicated on document	Draft of performance work statement discussing progress and scope of contractor's work with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035743	MSFOIA_WH035759	0.7.72.393320.1			Memorandum	Performance Work Statement	5/1/2008	Not indicated on document	Not indicated on document	Draft of performance work statement discussing progress and scope of contractor's work with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035766	MSFOIA_WH035766	0.7.72.395465.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH035768	MSFOIA_WH035768	0.7.72.400796.1			Spreadsheet	UPDATED AUDIT ANALYSIS	4/15/2009	Cheryl Potop-Jackson	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035769	MSFOIA_WH035769	0.7.72.401828			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/16/2009	Cheryl Potop-Jackson	Joy Yen ; Charles Davis; Fred Rapaport; Paul Weibel; William McCarthy	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035777	MSFOIA_WH035777	0.7.72.393609.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH035800	MSFOIA_WH035800	0.7.72.401412.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH035808	MSFOIA_WH035808	0.7.72.393520.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH035812	MSFOIA_WH035812	0.7.72.399117.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH035816	MSFOIA_WH035816	0.7.72.392528.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH035818	MSFOIA_WH035822	0.7.72.392034.1			Memorandum	Performance Work Statement	4/27/2009	Not indicated on document	Not indicated on document	Draft of performance work statement discussing progress and scope of contractor's work with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035824	MSFOIA_WH035828	0.7.72.398127.1			Memorandum	Performance Work Statement	4/29/2009	Not indicated on document	Not indicated on document	Draft of performance work statement discussing progress and scope of contractor's work with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035844	MSFOIA_WH035846	0.7.72.55156			Memorandum	CIC Case Completion Risk Assessment	9/12/2007	Chuck Davis	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, communicated to inform decisions regarding how to conduct exam and manage agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035858	MSFOIA_WH035859	0.7.72.395394			Email	FW: Scope of Work	6/16/2009	JoAnn Cutler	Charles Davis; Julie Izumoto	Discussion of scope and progress of work by contractor retained with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035860	MSFOIA_WH035860	0.7.72.395394.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH035864	MSFOIA_WH035868	0.7.72.396773.1			Memorandum	Economist Examiner Audit Plan	6/30/2009	Cheryl Potop-Jackson; Joy Yen	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, communicated to inform decisions regarding how to conduct exam and manage agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035887	MSFOIA_WH035887	0.7.72.404540			Email	What if's?	7/10/2009	Paul Weibel	Charles Davis; Fred Rapaport; Joy Yen	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035888	MSFOIA_WH035888	0.7.72.404540.1			Spreadsheet	Crude Estimate of CIP Methodology	6/9/2009	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035889	MSFOIA_WH035889	0.7.72.404540.2			Spreadsheet	Crude Estimate of CIP Methodology	6/5/2009	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035892	MSFOIA_WH035892	0.7.72.392659.1			Memorandum	Form 13839-A	7/16/2009	Not indicated on document	Not indicated on document	Agency request for extension including Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, communicated to inform decisions regarding how to conduct exam and manage agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035898	MSFOIA_WH035899	0.7.72.394454			Email	Foregone Profits	7/23/2009	Joy Yen	William McCarthy; Charles Davis;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035900	MSFOIA_WH035900	0.7.72.394454.1			Workpaper	None provided on document	2009/23/2009	Joy Yen	Not indicated on document	Calculations relating to decisions to be made in the Microsoft examination prepared or modified by the Service shared among agency employees and attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035904	MSFOIA_WH035906	0.7.72.399398.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH035907	MSFOIA_WH035907	0.7.72.399398.2			Draft Form	Estimated Completion Date extension request for Microsoft, Corp. & Subsidiaries - 200406-200606	7/17/2009	Charles Davis	D. Burnside, P. Carter, M. Walker, M. Hwang;	Preliminary draft of internal form requesting change to an aspect of examination management.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035908	MSFOIA_WH035908	0.7.72.399398.3			Draft form	Estimated Completion Date extension request for Microsoft, 200406-200607	7/16/2009	Not indicated on document	Not indicated on document	Preliminary draft of internal form requesting change to an aspect of examination management.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035909	MSFOIA_WH035910	0.7.72.399398.4			Memorandum	Request to Change ECD for Microsoft Corp. & Subs. 200406-200606 from 10/30/09 to 6/30/10	6/30/2009	Charles Davis	Maria Hwang	Memorandum communicating examination team's preliminary thoughts and impressions regarding the timeline, plan, and resource limitations for the exam, to assist with decisions regarding how to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035915	MSFOIA_WH035917	0.7.72.402177.1			Memorandum	CIC Case Completion Risk Assessment	8/14/2009	Charles Davis; Cheryl Potop-Jackson	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035926	MSFOIA_WH035926	0.7.72.391260			Email	FW: Royalty #'s	8/26/2009	Paul Weibel	William McCarthy; Joy Yen; Charles Davis; Ryan James E; Fred Rapaport	Discussion including IRS, IRS attorneys, and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH035927	MSFOIA_WH035928	0.7.72.393325			Email	FW: Royalty #s	8/28/2009	Paul Weibel	Cheryl Potop-Jackson; Charles Davis;	Discussion including IRS, IRS attorneys, and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035929	MSFOIA_WH035931	0.7.72.52324			Workpaper	None provided on document	7/15/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035932	MSFOIA_WH035934	0.7.72.52290			Workpaper	None provided on document	8/28/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035935	MSFOIA_WH035937	0.7.72.52202			Workpaper	None provided on document	9/1/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035938	MSFOIA_WH035960	0.7.72.52249			Workpaper	America Retail	9/15/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH035991	MSFOIA_WH035992	0.7.72.242321.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH036020	MSFOIA_WH036030	0.7.72.237830			Draft report	Briefing Book: High-Technology Industry	8/27/2014	Not indicated on document	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036033	MSFOIA_WH036043	0.7.72.255209.1			Draft report	Briefing Book: High-Technology Industry	8/27/2014	Not indicated on document	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH036044	MSFOIA_WH036044	0.7.72.238191			Email	2009 Briefing Book - HT - Combined Draft 02.doc	5/11/2009	Rex Lee	Laurel Robinson ; Michelle Korbas; Caroline Chen	Email circulating among IRS attorneys an industry report containing information about the examinations of Microsoft and taxpayers who are not Microsoft for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036045	MSFOIA_WH036078	0.7.72.238191.1			Draft report	Briefing Book: High-Technology Industry	5/22/2014	Not indicated on document	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036079	MSFOIA_WH036079	0.7.72.232050			Email	FW: TO the Keeper of the Master File	5/15/2009	Rex Lee	Michelle Korbas; Caroline Chen ;	Email circulating among IRS attorneys an industry report containing information about the examinations of Microsoft and taxpayers who are not Microsoft for discussion and comment.	(b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036080	MSFOIA_WH036113	0.7.72.232050.1			Draft report	Briefing Book: High-Technology Industry	5/15/2009	Not indicated on document	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036114	MSFOIA_WH036114	0.7.72.249458			Email	2009 Briefing Book - HT - Combined Draft.doc	5/15/2009	Rex Lee	Laurel Robinson ; Michelle Korbas; Caroline Chen	Email circulating among IRS attorneys an industry report containing information about the examinations of Microsoft and taxpayers who are not Microsoft for discussion and comment.	(b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036115	MSFOIA_WH036149	0.7.72.249458.1			Draft report	High-Technology Industry Briefing Book May 2009	5/15/2009	Rex Lee; Michelle Korbas; Caroline Chen	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036150	MSFOIA_WH036151	0.7.72.243744			Email	RE: 2009 Briefing Book - HT - Combined Draft.doc	5/18/2009	Rex Lee	Laurel Robinson ; Michelle Korbas; Caroline Chen	Email circulating among IRS attorneys an industry report containing information about the examinations of Microsoft and taxpayers who are not Microsoft for discussion and comment.	(b)(5)/Deliberative Process Privilege and Attorney-Client Privilege	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH036152	MSFOIA_WH036186	0.7.72.243744.1			Draft report	High-Technology Industry Briefing Book May 2009	5/15/2009	Rex Lee; Michelle Korbas; Caroline Chen	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036187	MSFOIA_WH036276	0.7.72.243744.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH036277	MSFOIA_WH036310	0.7.72.243744.3			Draft report	High-Technology Industry Briefing Book May 2009	5/15/2009	Rex Lee; Michelle Korbas; Caroline Chen	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036348	MSFOIA_WH036437	0.7.72.224824.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH036477	MSFOIA_WH036478	0.7.72.249740			Email	FW: Your Slides	6/5/2009	Pudsey Michelle <michelle.pudsey@irs.gov>	Mentink Scott W; Michelle Korbas; Tamaki Jon A; Lee Cherrilynn P; William McCarthy; Feldhammer Jon D; Christopher Bello; Frost Sandra M; Schnuriger Robert L; Buxbaum Charles E	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036479	MSFOIA_WH036480	0.7.72.249740.1			Draft memo	Cost Sharing Buy-in Payment	Not dated	Not indicated on document	Not indicated on document	Draft of document analyzing issues related to the Microsoft examination shared among Service employees and attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036481	MSFOIA_WH036482	0.7.72.240623			Email	Follow Up to 199/Buy-In Issue Call 6-5-09	6/5/2009	Pudsey Michelle <michelle.pudsey@irs.gov>	Michelle Korbas; Tamaki Jon A; Mentink Scott W; Schnuriger Robert L; Buxbaum Charles E; Christopher Bello; Frost Sandra M; Caroline Chen; Rex Lee; William McCarthy; Gloria Sullivan	Discussion regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH036483	MSFOIA_WH036484	0.7.72.240623.1			Draft memo	Cost Sharing Buy-In Payment	Not dated	Not indicated on document	Not indicated on document	Draft of document analyzing issues related to the Microsoft examination shared among Service employees and attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036485	MSFOIA_WH036486	0.7.72.213845			Email	RE: Follow Up to 199/Buy-In Issue Call 6-5-09	6/5/2009	Michelle Korbas	Charles Buxbaum;	Discussion regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036487	MSFOIA_WH036488	0.7.72.236878			Email	RE: Follow Up to 199/Buy-In Issue Call 6-5-09	6/5/2009	Christopher Bello	Handleman Paul F.; Michelle Korbas; Tamaki Jon A; Feldhammer Jon D; Mentink Scott W; Schnuriger Robert I; Buxbaum Charles E; Lee Cherrilyn P; Frost Sandra M; Caroline Chen; Rex Lee; William McCarthy; Gloria Sullivan; Christopher Bello	IRS attorney discussion regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036492	MSFOIA_WH036493	0.7.72.224665			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/17/2009	Michelle Korbas	William McCarthy;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036496	MSFOIA_WH036497	0.7.72.235557.1			Memorandum	Cost Sharing Buy-In Payment	Not dated	Not indicated on document	Not indicated on document	Draft of document analyzing issues related to the Microsoft examination shared among Service employees and attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036524	MSFOIA_WH036528	0.7.72.234852.1			Report	June 2009 Monthly Report	7/1/2009	Rex Lee; Michelle Korbas; Caroline Chen	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH036535	MSFOIA_WH036538	0.7.72.223692			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/22/2009	Pudsey Michelle <michelle.pudsey@irs.gov>	Schnuriger Robert L; Mentink Scott W; Feldhammer Jon D; Michelle Korbas; Lee Cherrilyn P; Gloria Sullivan; Fields Julie A; Buxbaum Charles E; Frost Sandra M	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036564	MSFOIA_WH036568	0.7.72.234600			Report	High Technology Industry	8/5/2009	Rex Lee; Michelle Korbas; Caroline Chen	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036579	MSFOIA_WH036598	0.7.72.265281.1			Workpaper	CASE HISTORY	3/5/2009	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege, and Attorney Work Product; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency (including the Office of Chief Counsel), in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. The information being withheld consists of information subject to the work product doctrine which protects documents and other memoranda prepared by an attorney in contemplation of litigation. The doctrine extends not only to documents prepared by an attorney, but also to those working under the direction of an attorney. The information being withheld consists of advice prepared by Chief Counsel attorneys in response to a request for legal advice associated with the hazards of litigating specific transactions from plaintiff's audit. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036600	MSFOIA_WH036601	0.7.72.264338			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/27/2009	Not indicated on document	Not indicated on document	Draft legal analysis relating to decisions to be made with respect to the Microsoft examination, shared among agency employees for discussion and comment.	(b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH036602	MSFOIA_WH036602	0.7.72.265155			Email	Updated: Ceteris Draft/Final Reports - Phase 4.1 and 4.2	4/29/2009	Paul Weibel <paul.d.weibel@irs.gov>	Paul Weibel; Charles Davis; William McCarthy; Cheryl Potop-Jackson; Joy Yen; Fred Rapaport ; Alton White; Ryan James E; Ahmad Shahshahani	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft. Teleconference passcode.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(7)(E)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036603	MSFOIA_WH036607	0.7.72.265155.1			Memorandum	Phase 4 - Expert Reports & Related Services	4/29/2009	Not indicated on document	Not indicated on document	Draft of performance work statement discussing progress and scope of contractor's work with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036608	MSFOIA_WH036608	0.7.72.266151			Email	is this right? I annotated it while we were on the phone, then figured out the net amount going to Bermuda	4/29/2009	Goodson Cathy A	William McCarthy ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036609	MSFOIA_WH036609	0.7.72.267034			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	Kendrick Raymond A	William McCarthy ; Gilbert Craig R; TSS4510	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination and internal .	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036610	MSFOIA_WH036610	0.7.72.267034.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	Not indicated on document	Not indicated on document	Information shared among IRS attorneys for purposes of obtaining legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036611	MSFOIA_WH036611	0.7.72.267034.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	Not indicated on document	Not indicated on document	Information shared among IRS attorneys for purposes of obtaining legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH036612	MSFOIA_WH036631	0.7.72.267034.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	William McCarthy	Associate Chief Counsel (International); Kenneth P. Christman; Christopher J. Bello	Request by IRS attorneys for legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036634	MSFOIA_WH036634	0.7.72.264913			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/29/2009	Michelle Korbas	William McCarthy ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination and internal .	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036646	MSFOIA_WH036646	0.7.72.272526.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH036650	MSFOIA_WH036651	0.7.72.304176			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	Ricca Bettie N	Musher Steven A ;	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination and internal .	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036652	MSFOIA_WH036652	0.7.72.304176.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	Not indicated on document	Not indicated on document	Information shared among IRS attorneys for purposes of obtaining legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036653	MSFOIA_WH036653	0.7.72.304176.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	Not indicated on document	Not indicated on document	Information shared among IRS attorneys for purposes of obtaining legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036654	MSFOIA_WH036673	0.7.72.304176.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/4/2009	William McCarthy	Associate Chief Counsel (International); Kenneth P. Christman; Christopher J. Bello	Request by IRS attorneys for legal advice with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036674	MSFOIA_WH036675	0.7.72.376082			Email	Call Me Please	4/2/2009	Douglas Odell	Lee Cherrilyn P ; Douglas Odell; Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH036676	MSFOIA_WH036678	0.7.72.365523			Email	RE: Call Me Please	4/2/2009	Douglas Odell	Douglas Odell; Lee Cherrilynn P.; Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036687	MSFOIA_WH036689	0.7.72.373104.1			Spreadsheet	Updated Audit Analysis	4/15/2009	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036690	MSFOIA_WH036691	0.7.72.371024			Email	RE: Stock Options Report - Cost Center	4/14/2009	Lee Cherrilynn P	Douglas Odell ; Cheryl Potop-Jackson; Marie Ishii	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036692	MSFOIA_WH036692	0.7.72.369275			Email	Stock Comp Summary	4/16/2009	Douglas Odell	King Jeffrey E; Marie Ishii ; Douglas Odell	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036693	MSFOIA_WH036693	0.7.72.369275.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/16/2009	Not indicated on document	Not indicated on document	Summary of preliminary issues and approaches taken by the agency with respect to the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036694	MSFOIA_WH036694	0.7.72.372745			Email	FW: StkOption	4/16/2009	Douglas Odell	Marie Ishii; King Jeffrey E ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036695	MSFOIA_WH036706	0.7.72.372745.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/16/2009	Not indicated on document	Not indicated on document	Summary of data pertinent to decisions to made in the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036730	MSFOIA_WH036731	0.7.72.373876.1			Memorandum	ISSUE: CSA – Cost Pools	4/30/2009	Not indicated on document	Not indicated on document	Draft of preliminary analysis of issues related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036732	MSFOIA_WH036732	0.7.72.365482			Email	ESOP Final Write-up	4/30/2009	Douglas Odell	Marie Ishii ; Cheryl Potop-Jackson	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH036733	MSFOIA_WH036734	0.7.72.365482.1			Memorandum	ISSUE: CSA – Cost Pools	4/30/2009	Not indicated on document	Not indicated on document	Draft of preliminary analysis of issues related to the Microsoft examination, circulated for purposes of discussion regarding decisions to be made with respect to Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036747	MSFOIA_WH036748	0.7.72.378236			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/8/2008	Paul Weibel	Cheryl Potop-Jackson; Douglas Odell; Fred Rapaport ; William McCarthy	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036749	MSFOIA_WH036751	0.7.72.371702			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/8/2009	Fred Rapaport	Paul Weibel; Douglas Odell; Cheryl Potop-Jackson ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036752	MSFOIA_WH036755	0.7.72.372494			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/8/2009	Fred Rapaport	Paul Weibel; Cheryl Potop-Jackson; Douglas Odell ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036756	MSFOIA_WH036759	0.7.72.370790			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/8/2008	Paul Weibel	Fred Rapaport; Cheryl Potop-Jackson; Douglas Odell ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036760	MSFOIA_WH036763	0.7.72.370391			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/8/2008	Cheryl Potop-Jackson	Fred Rapaport; Paul Weibel; Douglas Odell ; Joy Yen	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036764	MSFOIA_WH036767	0.7.72.377452			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/8/2008	Fred Rapaport	Cheryl Potop-Jackson; Paul Weibel; Douglas Odell ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH036768	MSFOIA_WH036768	0.7.72.383638			Email	APAC CIP model	6/10/2009	Fred Rapaport	Ryan James E; Douglas Odell ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036769	MSFOIA_WH036770	0.7.72.383638.1			Spreadsheet	Crude Estimate of CIP Methodology	6/9/2009	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036771	MSFOIA_WH036771	0.7.72.368109			Email	MAP Letter	6/10/2009	Douglas Odell	Paul Weibel ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036773	MSFOIA_WH036776	0.7.72.386938.1			Memorandum	Valuation of Microsoft Americas Covered Intangibles	6/10/2009	Ceteris	Not indicated on document	Draft of contractor memorandum analyzing valuation issues in the Microsoft examination, with comments, shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036777	MSFOIA_WH036777	0.7.72.366846			Email	RE: MAP Letter	6/11/2009	Paul Weibel	Douglas Odell ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036779	MSFOIA_WH036807	0.7.72.367184.1			Spreadsheet	Transfer Price - Comparables	6/11/2009	Not indicated on document	Not indicated on document	Information about the examinations of taxpayers who are not Microsoft, shared among examiners to inform decisions related to issues in the Microsoft exam.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036818	MSFOIA_WH036818	0.7.72.374510.1			Workpaper	Status Meeting July 21 2009	7/21/2009	Douglas Odell	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036820	MSFOIA_WH036820	0.7.72.375432.1			Workpaper	Status Meeting July 21 2009	7/21/2009	Douglas Odell	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH036821	MSFOIA_WH036822	0.7.72.369568			Email	RAB Shares	7/21/2009	Douglas Odell	Joy Yen ; Fred Rapaport; Paul Weibel; Douglas Odell	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036823	MSFOIA_WH036824	0.7.72.373328			Email	RE: RAB Shares	7/21/2009	Joy Yen	Douglas Odell ; Fred Rapaport; Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036825	MSFOIA_WH036834	0.7.72.367202			Memorandum	Workload Review	1/17/2006	Douglas Odell	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, communicated to inform decisions regarding how to conduct exam and manage agency resources. Includes manager's evaluation of employee's performance.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Government employee's privacy interest in manager's evaluation of employee's performance is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036867	MSFOIA_WH036900	0.7.72.468751			Report	Briefing Book: High-Technology Industry	5/15/2009	Not indicated on document	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036901	MSFOIA_WH036934	0.7.72.468816			Report	High-Technology Industry Briefing Book May 2009	5/19/2009	Michelle D. Korbas; Caroline T. Chen; Rex K. Lee	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Discussions of decisions to be made with respect to legislative and guidance proposals and the drafting of regulations. Subjects of various agency requests for legal advice and the thoughts and impressions of attorneys.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH036969	MSFOIA_WH036970	0.7.72.466129.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH036971	MSFOIA_WH036973	0.7.72.466129.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH036974	MSFOIA_WH036975	0.7.72.466129.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH036981	MSFOIA_WH036982	0.7.72.466129.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-12 (WH Batch 008)	Full	MSFOIA_WH036984	MSFOIA_WH036991	0.7.72.439304.1			Report	FY 2009 Year End Report—Area 5—Seattle	8/17/2009	Not indicated on document	Not indicated on document	Information about the Microsoft examination, examinations of taxpayers who are not Microsoft, and discussions of decisions involved in the various enforcement efforts. Describes the subjects of various requests for legal advice from attorneys and the thoughts and impressions of attorneys. Includes internal tax administration initiatives and goals.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037007	MSFOIA_WH037007	0.7.72.494769			Memorandum	Memorandum of Recommendation for Outside Expert	4/6/2009	Jon A. Tamaki; Cherrilynn Lee	Charles D. Davis; Alton White	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037009	MSFOIA_WH037010	0.7.72.502146.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH037035	MSFOIA_WH037038	0.7.72.577512			Memorandum	APAC Transfer Price Issues	4/2/2009	Not indicated on document	Not indicated on document	Summary of issues, progress, and tactics for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037039	MSFOIA_WH037049	0.7.72.571771			Memorandum	Singapore Trip Report	3/30/2009	Joy Yen	Charles Davis; Ahmad Shahshahani	Summary of purpose and objectives for international trip taken by Service employees for fact gathering and analysis related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037056	MSFOIA_WH037058	0.7.72.585258			Email	RE: My Travel Plan	4/7/2009	Joy Yen	Fred Rapaport ;	Discussion regarding travel logistics and issues being examined during the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Agency employees' privacy interest in information about travel plans is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037075	MSFOIA_WH037075	0.7.72.576581.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 008)	Full	MSFOIA_WH037077	MSFOIA_WH037086	0.7.72.573594.1			Spreadsheet	None provided on document	4/13/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037090	MSFOIA_WH037090	0.7.72.580702			Email	Competitive Advantage Period	4/15/2009	Paul Weibel	Joy Yen ; Fred Rapaport; William McCarthy	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH037091	MSFOIA_WH037091	0.7.72.571642			Email	RE: Competitive Advantage Period	4/15/2009	Fred Rapaport	Paul Weibel ; Joy Yen; William McCarthy	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037092	MSFOIA_WH037093	0.7.72.567852			Email	RE: Competitive Advantage Period	4/15/2009	Joy Yen	Fred Rapaport; Paul Weibel ; William McCarthy	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A); (b)(6) and (b)(7)(C)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037094	MSFOIA_WH037105	0.7.72.578479			Legal research document	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document used by agency employees and attorneys to inform legal analysis of issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037106	MSFOIA_WH037107	0.7.72.559081			Email	RE: Competitive Advantage Period	4/15/2009	Joy Yen	Joy Yen ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037108	MSFOIA_WH037109	0.7.72.583715			Email	RE: Tomorrow's Conference call re: Outside Expert Report	4/16/2009	Cheryl Potop-Jackson	Joy Yen; Paul Weibel; Fred Rapaport; William McCarthy; Charles Davis;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037110	MSFOIA_WH037111	0.7.72.565244			Email	FW: Phase 3 Briefing	4/16/2009	Paul Weibel	Alton White; Ryan James E; Fred Rapaport; Charles Davis; Cheryl Potop-Jackson; Joy Yen; William McCarthy; Ahmad Shahshahani ;	Teleconference passcode.	(b)(7)(E)	Passwords to protect electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037115	MSFOIA_WH037115	0.7.72.584612			Email	IDR 2116	4/22/2009	Cheryl Potop-Jackson	Paul Weibel; Fred Rapaport; Joy Yen ;		NO EXEMPTIONS ASSERTED	

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2014-12 (WH Batch 008)	Full	MSFOIA_WH037116	MSFOIA_WH037116	0.7.72.565271			Email	Ceteris Draft/Final Reports - Phase 4.1 and 4.2	4/27/2009	Paul Weibel	Charles Davis; William McCarthy; Cheryl Potop-Jackson; Joy Yen; Fred Rapaport ; Alton White; Ryan James E; Ahmad Shahshahani	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037117	MSFOIA_WH037121	0.7.72.565271.1			Draft contract	Phase 4 - Expert Reports & Related Services	4/27/2009	Not indicated on document	Not indicated on document	Draft of performance work statement discussing progress and scope of contractor's work with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037127	MSFOIA_WH037130	0.7.72.586408.1			Spreadsheet	Data derived from Taxpayer Valuation Studies	5/18/2009	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037133	MSFOIA_WH037159	0.7.72.562243			Spreadsheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/20/2008	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037171	MSFOIA_WH037171	0.7.72.570828			Email	RE: Now look what you done	6/5/2009	Joy Yen	Paul Weibel ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037172	MSFOIA_WH037210	0.7.72.559527			Spreadsheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document provided to agency examiners by outside party as part of the examination, used by examiners to inform decisions regarding certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037214	MSFOIA_WH037215	0.7.72.585492			Spreadsheet	Based on KPMG Data	6/9/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037216	MSFOIA_WH037216	0.7.72.581665			Email	Americas CIP model	6/9/2008	Fred Rapaport	Joy Yen ; Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH037217	MSFOIA_WH037218	0.7.72.581665.1			Spreadsheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/5/2009	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037219	MSFOIA_WH037219	0.7.72.569107			Email	Preliminary Report	6/11/2009	Joy Yen	Fred Rapaport ;	NO EXEMPTIONS ASSERTED		
2014-12 (WH Batch 008)	Full	MSFOIA_WH037220	MSFOIA_WH037221	0.7.72.569107.1			Memorandum	Acquisition Buy-ins Status Update	2/26/2009	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037228	MSFOIA_WH037231	0.7.72.576473			Email	RE: Review of Ceteris Reports	6/26/2009	William McCarthy <william.a.mccarthy@irs.counsel.treas.gov>	Joy Yen ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037238	MSFOIA_WH037242	0.7.72.584468			Draft memo	None provided on document	7/17/2009	Not indicated on document	Not indicated on document	Discussion of facts and law pertaining regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037244	MSFOIA_WH037253	0.7.72.582833			Spreadsheet	Based on KPMG Data	7/21/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037254	MSFOIA_WH037260	0.7.72.558961			Memorandum	None provided on document	7/21/2009	Not indicated on document	Not indicated on document	Economic analysis relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037261	MSFOIA_WH037261	0.7.72.588130			Spreadsheet	None provided on document	7/21/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037262	MSFOIA_WH037262	0.7.72.560437			Email	Financial data	7/22/2009	Joy Yen	Paul Weibel; Fred Rapaport ;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH037263	MSFOIA_WH037264	0.7.72.570965			Email	FW: Foregone Profits	7/23/2009	Joy Yen	Asquith Daniel ;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037265	MSFOIA_WH037265	0.7.72.570965.1			Spreadsheet	None provided on document	7/23/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037266	MSFOIA_WH037276	0.7.72.561532			Spreadsheet	None provided on document	7/27/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037278	MSFOIA_WH037278	0.7.72.565931.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037279	MSFOIA_WH037279	0.7.72.565931.2			Workpaper	Amortization Example	Not dated	Not indicated on document	Not indicated on document	Spreadsheet annotated by Expert relating to decisions to be made in the Microsoft examination prepared or modified by the Service/experts and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037292	MSFOIA_WH037295	0.7.72.567901			Email	RE: Meeting?	8/21/2009	Fred Rapaport	Joy Yen ;	Discussion regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft, and describing resource availability and limitations. Details about employee's personal travel/vacation/leave plans.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Agency employee's privacy interest in information about personal travel/vacation/leave is not outweighed by any public interest in this information.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037303	MSFOIA_WH037304	0.7.72.560466			Memorandum	Case Summary from March 2007 to October 2007	8/21/2009	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, timelines, and/or other information about the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH037305	MSFOIA_WH037305	0.7.72.582445			Memorandum	Case Status Update as of October 15, 2008	8/21/2009	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037306	MSFOIA_WH037306	0.7.72.587643			Memorandum	Workload Review	4/24/2014	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, timelines, and/or other information about the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037307	MSFOIA_WH037308	0.7.72.569721			Memorandum	Workload Review	4/24/2014	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, timelines, and/or other information about the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037309	MSFOIA_WH037310	0.7.72.571578			Memorandum	Case Review	10/15/2008	Joy Yen	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037311	MSFOIA_WH037330	0.7.72.569843			PowerPoint Presentation	Microsoft Corp.	8/21/2009	Joy Yen	Not indicated on document	Presentation prepared by IRS economist discussing decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037331	MSFOIA_WH037338	0.7.72.587231			Memorandum	MS...04-06 AUDIT case	4/21/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037339	MSFOIA_WH037341	0.7.72.577787			Memorandum	Audit Status Meeting	10/16/2007	Chuck Davis; Cheryl Potop-Jackson; Paul Weibel; JoAnn Cutler; Fred Rapaport; Matt TerLouw	Not indicated on document	Internal notes from meeting discussing issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037342	MSFOIA_WH037346	0.7.72.560903			Memorandum	International Examiner Audit Plan	8/21/2009	Cheryl Potop-Jackson; Joy Yen; Michael Aarstol	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, communicated to inform decisions regarding how to conduct exam and manage agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH037347	MSFOIA_WH037348	0.7.72.570976			Spreadsheet	None provided on document	8/21/2009	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037349	MSFOIA_WH037350	0.7.72.577511			Spreadsheet	None provided on document	8/21/2009	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037351	MSFOIA_WH037352	0.7.72.573813			Draft memo	None provided on document	8/21/2009	Not indicated on document	Not indicated on document	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037353	MSFOIA_WH037354	0.7.72.568270			Memorandum	Preliminary Audit Plan	8/21/2009	Joy Yen	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037355	MSFOIA_WH037366	0.7.72.575690			Spreadsheet	None provided on document	8/21/2009	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037367	MSFOIA_WH037374	0.7.72.577949			Spreadsheet	None provided on document	8/21/2009	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037375	MSFOIA_WH037378	0.7.72.582265			Memorandum	Economist Examiner Audit Plan	8/21/2009	Cheryl Potop-Jackson; Joy Yen; Ahmad Shahshahani	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037379	MSFOIA_WH037387	0.7.72.586510			Spreadsheet	Microsoft Puerto Rico Retail Cost Sharing Financial Data	8/21/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037388	MSFOIA_WH037392	0.7.72.568147			Spreadsheet	Crude Estimate of CIP Methodology - Americas	5/7/2008	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH037431	MSFOIA_WH037434	0.7.72.581415			Spreadsheet	None provided on document	8/21/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037435	MSFOIA_WH037436	0.7.72.561530			Email	RE: Expert Services - Cost Sharing Buy-in Valuations	2/12/2008	Not indicated on document	Not indicated on document	Discussion with potential contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037437	MSFOIA_WH037442	0.7.72.567851			Biography	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Not indicated on document	Not indicated on document	Bio & C.V. of potential expert services contractor being considered by examination team	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037443	MSFOIA_WH037660	0.7.72.581411			Spreadsheet	Microsoft Profit Split Model - Structure	8/25/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037661	MSFOIA_WH037662	0.7.72.565928			Email	RE: Royalty #'s	8/26/2009	Joy Yen	Joy Yen ;	Discussion between IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037663	MSFOIA_WH037665	0.7.72.583703			Spreadsheet	None provided on document	8/28/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037676	MSFOIA_WH037678	0.7.72.561345			Spreadsheet	None provided on document	9/1/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037679	MSFOIA_WH037699	0.7.72.571875			Spreadsheet	None provided on document	9/15/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037700	MSFOIA_WH037701	0.7.72.586247			Spreadsheet	Crude Estimate of CIP Methodology - Americas CSA	7/13/2009	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 008)	Full	MSFOIA_WH037702	MSFOIA_WH037710	0.7.72.576608			Spreadsheet	America Retail	9/16/2009	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037712	MSFOIA_WH037720	0.7.72.584567.1			Spreadsheet	America Retail	Not dated	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037721	MSFOIA_WH037740	0.7.72.584567.2			Spreadsheet	None provided on document	Not dated	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037741	MSFOIA_WH037743	0.7.72.584567.3			Spreadsheet	Crude Estimate of CIP Methodology - Americas CSA	7/14/2009	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 008)	Full	MSFOIA_WH037744	MSFOIA_WH037745	0.7.72.584567.4			Spreadsheet	Crude Estimate of CIP Methodology - Americas CSA	7/13/2009	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039412	MSFOIA_WH039412	0.7.72.53083			Email	RE: IDR's	6/11/2008	William McCarthy <william.a.mccarthy@irs.counsel.treas.gov>	Paul Weibel; Fred Rapaport; Robert Geraghty	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039413	MSFOIA_WH039416	0.7.72.81910			Email	RE: Response to Candidate's Inquiry	7/31/2008	Charles Davis	JoAnn Cutler; cc: Paul Weibel; William McCarthy; Alton White	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039417	MSFOIA_WH039420	0.7.72.81903			Email	RE: Response to Candidate's Inquiry	7/31/2008	JoAnn Cutler	Julie izumoto; cc: Paul Weibel; William McCarthy; Alton White; Charles Davis	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH039421	MSFOIA_WH039421	0.7.72.81886			Email	Contract	7/28/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039422	MSFOIA_WH039423	0.7.72.81914			Email	RE: Contract	7/28/2008	William McCarthy	Paul Weibel; Charles Davis	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039429	MSFOIA_WH039431	0.7.72.82379			Memorandum	Audit Status Meeting IRS & MS September 5, 2008	9/15/2008	Chuck Davis; Cheryl Potop-Jackson; Paul Weibel; Peter Orth; Fred Rapaport	Not indicated on document	Internal notes from meeting with taxpayer discussing issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039433	MSFOIA_WH039433	0.7.72.84694			Email	RE: CSA Question	9/24/2008	Fred Rapaport	William McCarthy; Paul Weibel	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039436	MSFOIA_WH039439	0.7.72.95521			Memorandum	Sample questions for KPMG regarding Americas Buy-in Report	10/2/2008	Ceteris	Paul Weibel	Draft memorandum from contractor to Service containing discussion of information sought from accounting firm that prepared a report furnished to the Service during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039440	MSFOIA_WH039443	0.7.72.95218			Memorandum	Sample questions for E&Y regarding APAC	10/2/2008	Ceteris	Paul Weibel	Draft memorandum from contractor to Service containing discussion of information sought from accounting firm that prepared a report furnished to the Service during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039444	MSFOIA_WH039447	0.7.72.84291			Spreadsheet	Aggregate Profits Left in Puerto Rico	2/20/2008	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039448	MSFOIA_WH039448	0.7.72.81872			Spreadsheet	Crude Estimate of CIP Methodology - Americas CSA	5/7/2008	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH039449	MSFOIA_WH039455	0.7.72.81841			Draft report	None provided on document	10/7/2008	Paul Weibel	Not indicated on document	Summary of issues and preliminary analysis for the Microsoft examination, shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039475	MSFOIA_WH039475	0.7.72.84649			Spreadsheet	Crude Estimate of CIP Methodology - Americas CSA	5/7/2008	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039478	MSFOIA_WH039478	0.7.72.81874			Email	IDR 2024 response	9/27/2007	Fred Rapaport	Paul Weibel; Douglas Odell	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039479	MSFOIA_WH039479	0.7.72.81754			Email	manufacturing cost Americas	8/13/2008	Fred Rapaport	Joy Yen; Michael Aarstol; Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039480	MSFOIA_WH039481	0.7.72.81677			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/28/2008	Michael Aarstol	Fred Rapaport; Paul Weibel; Joy Yen	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039482	MSFOIA_WH039482	0.7.72.81691			Email	CIP Simple Case Model 5 7 08 .xls	5/7/2008	Fred Rapaport	Michael Aarstol; Joy Yen; Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039483	MSFOIA_WH039484	0.7.72.81738			Workpaper	MS... 04-06 AUDIT case PRELIMINARY!!!!	3/3/2008	Paul Weibel	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039485	MSFOIA_WH039491	0.7.72.81710			Workpaper	Aggregate Profits Left in Puerto Rico	1/15/2008	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039492	MSFOIA_WH039517	0.7.72.82722			Memorandum	Microsoft Corporation Buy-In and Cost Sharing for Asia-Pacific Region Retail Segment Intangibles	11/5/2007	Paul Weibel	Not indicated on document	Summary of issues and preliminary analysis for the Microsoft examination, shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH039518	MSFOIA_WH039519	0.7.72.82553			Workpaper	Crude Estimate of CIP Methodology - Americas CSA	5/14/2008	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039520	MSFOIA_WH039529	0.7.72.81701			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Various workpapers and exhibits being considered by examiners while making decisions with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039530	MSFOIA_WH039539	0.7.72.81647			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Various workpapers and exhibits being considered by examiners while making decisions with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039540	MSFOIA_WH039542	0.7.72.82616			Email	FW: APAC CIP Model	5/20/2008	Fred Rapaport	J. Ryan; Alton White; Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039543	MSFOIA_WH039545	0.7.72.82608			Spreadsheet	Crude Estimate of CIP Methodology - Americas CSA	5/14/2008	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039547	MSFOIA_WH039547	0.7.72.82742			Email	APA Study Guide	11/20/2007	J. Ryan	Paul Weibel; Fred Rapaport	Email sharing a link to informational resources to be referenced regarding the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039548	MSFOIA_WH039549	0.7.72.82747			Memorandum	Draft language for next set of 482 IDRs	2/21/2008	Paul Weibel	Not indicated on document	Preliminary language for inquiries from the Service seeking information in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039550	MSFOIA_WH039550	0.7.72.82750			Email	Section 6 Numbers	1/15/2008	Paul Weibel	Charles Davis; JoAnn Cutler; Fred Rapaport; Alton White	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039554	MSFOIA_WH039554	0.7.72.82752			Email	Net present value various years	1/15/2008	Fred Rapaport	Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH039564	MSFOIA_WH039565	0.7.72.53406			Email	RE: IDR's	2/25/2008	Michael Aarstol;	Joy Yen; Paul Weibel; Fred Rapaport	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039567	MSFOIA_WH039569	0.7.72.82748			Email	RE: CIP	5/20/2008	Fred Rapaport	Paul Weibel; William McCarthy; Joy Yen; Aarstol Michael P; Ryan James E	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039570	MSFOIA_WH039571	0.7.72.82753			Email	RE: Chuck & Pat	5/19/2008	Paul Weibel	Alton White; J. Ryan; Joy Yen; Fred Rapaport; Cheryl Potop-Jackson; Michael Aarstol	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039572	MSFOIA_WH039572	0.7.72.82755			Email	RE: Intercompany Transactions - Transfer Pricing Resources	11/8/2007	J. Tamaki	Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039573	MSFOIA_WH039576	0.7.72.82763			Spreadsheet	Summary of Buy-in Payments	9/8/2007	Fred Rapaport	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039577	MSFOIA_WH039577	0.7.72.82203			Memorandum	Conference Call Discussion	4/1/2008	Cheryl Potop-Jackson	Not indicated on document	Internal notes from meeting with taxpayer discussing issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039582	MSFOIA_WH039584	0.7.72.84162			Email	RE: M... 04-06 AUDIT case - revised timeline and work statements for outside experts	11/26/2007	Michael Aarstol	William McCarthy; Alton White; Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; Joy Yen	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039585	MSFOIA_WH039586	0.7.72.84132			Spreadsheet	None provided on document	10/19/2007	Cheryl Potop-Jackson	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH039587	MSFOIA_WH039590	0.7.72.84158			Memo	International Examiner Audit Plan	10/17/2007	Cheryl Potop-Jackson; Joy Yen; Michael Aarstol	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039591	MSFOIA_WH039592	0.7.72.84156			Memorandum	Microsoft 2004-2006 Audit Case – Status Report	10/11/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039595	MSFOIA_WH039596	0.7.72.84175			Spreadsheet	None provided on document	2007	Cheryl Potop-Jackson	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039597	MSFOIA_WH039597	0.7.72.84141			Email	Americas Cost Sharing Agmt	10/16/2007	Paul Weibel	Joy Yen; Fred Rapaport; Michael Aarstol	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039598	MSFOIA_WH039599	0.7.72.81582			Email	RE: MS... 04-06 AUDIT case - research on acquisitions and followup IDRs	3/31/2008	Joy Yen	Michael Aarstol; Fred Rapaport; Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039601	MSFOIA_WH039601	0.7.72.81570			Email	Acquisition Buy-in IDR 2031 and 2031	5/19/2008	Joy Yen	Fred Rapaport; Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039602	MSFOIA_WH039662	0.7.72.95758			Contract	Award/Contract	7/3/2008	Kathleen Spinetti	Ceteris	Unsigned draft contract with outside expert containing summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination..	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039663	MSFOIA_WH039666	0.7.72.96112			Memorandum	Sample questions for KPMG regarding Americas Buy-in Report	10/2/2008	Ceteris	Paul Weibel	Draft memorandum from contractor to Service containing discussion of information sought from accounting firm that prepared a report furnished to the Service during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039667	MSFOIA_WH039669	0.7.72.96367			Memorandum	Sample questions for E&Y regarding APAC Report	10/2/2008	Ceteris	Paul Weibel	Draft memorandum from contractor to Service containing discussion of information sought from accounting firm that prepared a report furnished to the Service during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH039671	MSFOIA_WH039671	0.7.72.95209			Spreadsheet	PHASE 2: Review of Taxpayer's Appraisal Reports	10/9/2008	Ceteris	Not indicated on document	Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039673	MSFOIA_WH039674	0.7.72.95755			Memorandum	Status Report - LMSB Outside Expert Contract	10/15/2008	Not indicated on document	Not indicated on document	Description of issues, timeline, amounts paid to contractor, and decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039675	MSFOIA_WH039675	0.7.72.53318			Email	Follow-up IDR E&Y model	10/16/2008	Joy Yen	Paul Weibel; Fred Rapaport	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039678	MSFOIA_WH039678	0.7.72.96004			Email	RE: Revised contract	10/17/2008	Paul Weibel	Ceteris; Michelle Johnson	Discussion between IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039679	MSFOIA_WH039680	0.7.72.96050			Email	RE: TIRWR-08-C-00022 Notification of 85% on phase 2	10/17/2008	Paul Weibel	Cheryl Potop-Jackson; Alton White, Charles Davis; Julie Izumoto; JoAnn Cutler	Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039681	MSFOIA_WH039682	0.7.72.96057			Memorandum	Topic Areas for Interview with KPMG regarding Americas Buy-in Report	11/3/2008	Ceteris	Paul Weibel	Draft memorandum from contractor to Service containing discussion of information sought from accounting firm that prepared a report furnished to the Service during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039683	MSFOIA_WH039684	0.7.72.95007			Memorandum	Topic Areas for Interview with E&Y regarding APAC Buy-in Report	11/4/2008	Ceteris	Paul Weibel	Draft memorandum from contractor to Service containing discussion of information sought from accounting firm that prepared a report furnished to the Service during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039685	MSFOIA_WH039685	0.7.72.95494			Email	RE: TIRWR-08-C-00022 Notification of 85% on phase 2	10/17/2008	Julie Izumoto	Paul Weibel; Cheryl Potop-Jackson; Charles Davis; JoAnn Cutler	Discussion among examiners regarding decisions with respect to contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH039686	MSFOIA_WH039686	0.7.72.96192			Email	RE: Bernard 10-23-2008.doc	10/23/2008	William McCarthy	Charles Davis; Cheryl Potop-Jackson; Paul Weibel	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039688	MSFOIA_WH039689	0.7.72.81949			Resume	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/21/2006	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Information about potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Privacy interest of individual who was not awarded contract in details about personal and professional experience is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039690	MSFOIA_WH039691	0.7.72.81926			Email	RE: Expert Services - Cost Sharing Buy-in Valuations	2/11/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel	Discussion between IRS and potential contractor considered for hire by the Service with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039705	MSFOIA_WH039714	0.7.72.82369			Memorandum	Audit Status Meeting October 16, 2008	10/16/2008	Chuck Davis; Cheryl Potop-Jackson; Greg Atwood; Marie Ishii; Karen Beard; Jon Gee	Not indicated on document	Internal notes from meeting discussing issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039715	MSFOIA_WH039715	0.7.72.84676			Email	Agreement List	10/28/2008	Paul Weibel	William McCarthy, Fred Rapaport	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039716	MSFOIA_WH039726	0.7.72.95248			PowerPoint Presentation	Ceteris' Preliminary Comments Regarding Review of Taxpayer's Appraisal Reports	11/2/2008	Ceteris	Not indicated on document	Discussion draft of a presentation slide deck addressing details of expert services contractor's analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; FRCP 26(b) (expert materials); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Drafts of expert reports are protected from disclosure under FRCP 26(b)(3). Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039727	MSFOIA_WH039737	0.7.72.96152			PowerPoint Presentation	Ceteris' Preliminary Comments Regarding Review of Taxpayer's Appraisal Reports	11/12/2008	Ceteris	Not indicated on document	Discussion draft of a presentation slide deck addressing details of expert services contractor's analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; FRCP 26(b) (expert materials); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Drafts of expert reports are protected from disclosure under FRCP 26(b)(3). Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH039738	MSFOIA_WH039748	0.7.72.95628			PowerPoint Presentation	Ceteris' Preliminary Comments Regarding Review of Taxpayer's Appraisal Reports	11/12/2008	Ceteris	Not indicated on document	Discussion draft of a presentation slide deck addressing details of expert services contractor's analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; FRCP 26(b) (expert materials); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Drafts of expert reports are protected from disclosure under FRCP 26(b)(3). Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039750	MSFOIA_WH039751	0.7.72.84463			Email	FW: Agreements Cost Share	10/28/2008	Michelle Korbas	Paul Weibel; Fred Rapaport; William McCarthy; Caroline Chen; Laurel Robinson	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039752	MSFOIA_WH039752	0.7.72.84578			Email	RE: Agreement List	10/28/2008	Fred Rapaport	Paul Weibel, cc: William McCarthy	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039756	MSFOIA_WH039757	0.7.72.84352			Email	RE: Agreements Cost Share	11/19/2008	Fred Rapaport	Paul Weibel	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039758	MSFOIA_WH039759	0.7.72.84568			Email	Americas Agreements Cost Share/Buy-in	11/19/2008	Paul Weibel	Michelle Korbas; cc: Fred Rapaport, William McCarthy, C.Chen, Laurel Robinson	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039764	MSFOIA_WH039765	0.7.72.82325			Memorandum	Exhibit 1	2/6/2009	Not indicated on document	Not indicated on document	Information regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039766	MSFOIA_WH039767	0.7.72.53521			Email	RE: IDR Assistance	2/6/2009	Joy Yen	William McCarthy; Paul Weibel; Fred Rapaport	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH039773	MSFOIA_WH039782	0.7.72.96387			Workpaper	None provided on document	2/26/2009	Not indicated on document	Not indicated on document	Backgrounds and questions for Microsoft interviewees, and calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039783	MSFOIA_WH039784	0.7.72.54062			Email	RE: IDR Re-word?	3/2/2009	Justin Radzewicz	Paul Weibel	Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039785	MSFOIA_WH039785	0.7.72.54032			Email	Fax received	3/17/2009	Ceteris	Paul Weibel	Discussion among examiners and expert services contractor regarding decisions involved in examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039786	MSFOIA_WH039786	0.7.72.53143			Memorandum	Microsoft: Information Request #21	3/23/2009	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039787	MSFOIA_WH039787	0.7.72.53103			Memorandum	Microsoft: Information Request #22	3/23/2009	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039788	MSFOIA_WH039789	0.7.72.82324			Form	Travel Voucher	2009/03	Paul Weibel	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039792	MSFOIA_WH039793	0.7.72.84592			Email	RE: Your assistance (cs)	3/26/2009	Fred Rapaport	William McCarthy	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039798	MSFOIA_WH039801	0.7.72.22210.1			Form	Manual Travel Authorization	2/11/2009	William McCarthy	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH039802	MSFOIA_WH039806	0.7.72.22210.2			Memorandum	Funding Request	1/22/2009	Chuck Davis; Alton White	Maria Hwang	Discussion regarding decisions to be made with respect to travel for purposes of the Microsoft examination.	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039817	MSFOIA_WH039820	0.7.72.136770.1			Memorandum	Microsoft Puerto Rico 936	Not dated	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039823	MSFOIA_WH039823	0.7.72.136770.3			Memorandum	Conference Call Discussion	4/1/2008	Not indicated on document	Not indicated on document	Internal notes from meeting discussing issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039824	MSFOIA_WH039825	0.7.72.136770.4			Memorandum	Microsoft Corporation, 936 Exit and Cost-Sharing Buy-In Arrangement	Not dated	Paul Weibel	Matthew Hartman	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039828	MSFOIA_WH039846	0.7.72.175031.1			Spreadsheet	Significant § 482 Buy-in Cases	6/1/2008	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege, and Attorney Work Product; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency (including the Office of Chief Counsel), in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. The information being withheld consists of information subject to the work product doctrine which protects documents and other memoranda prepared by an attorney in contemplation of litigation. The doctrine extends not only to documents prepared by an attorney, but also to those working under the direction of an attorney. The information being withheld consists of advice prepared by Chief Counsel attorneys in response to a request for legal advice associated with the hazards of litigating specific transactions from plaintiff's audit. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039864	MSFOIA_WH039924	0.7.72.213205			Contract	Award/Contract	7/2/2008	Kathleen Spinetti	Ceteris	Unsigned draft contract with outside expert containing summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH039925	MSFOIA_WH039925	0.7.72.213209			Memorandum	Request for Investigation for Contract	7/23/2008	Julie Izumoto	National Background Investigations Center	Information transmitted to inform decisions involved in hiring expert services contractor to assist with examination, indicating scope of resources allocated to examination.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal agency forms used to manage employees security access are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039926	MSFOIA_WH039927	0.7.72.213174			Memorandum	Contractor Risk Assessment Checklist	7/15/2008	Julie Izumoto	Not indicated on document	Discussion regarding decisions involved in hiring expert services contractor to assist with examination, indicating scope of resources allocated to examination.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal agency forms used to manage employees security access are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039928	MSFOIA_WH039928	0.7.72.213161			Memorandum	Request for Investigation for Contract	7/15/2008	Julie Izumoto	National Background Investigations Center	Information transmitted to inform decisions involved in hiring expert services contractor to assist with examination, indicating scope of resources allocated to examination.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal agency forms used to manage employees security access are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039929	MSFOIA_WH039929	0.7.72.213230			Memorandum	Request for Investigation for Contract	7/15/2008	Julie Izumoto	National Background Investigations Center	Information transmitted to inform decisions involved in hiring expert services contractor to assist with examination, indicating scope of resources allocated to examination.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal agency forms used to manage employees security access are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039930	MSFOIA_WH039948	0.7.72.213195			Spreadsheet	None provided on document	7/17/2008	Julie Izumoto	Not indicated on document	Information about contractors engaged for the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039949	MSFOIA_WH039950	0.7.72.213148			Letter	None provided on document	7/21/2008	Julie Izumoto	Ceteris	Discussion about background investigation for contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter addressed in the document. Contractor's privacy interest in background check information is not outweighed by any public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH039952	MSFOIA_WH039954	0.7.72.213171			Memorandum	Examining Officer's Activity Record	9/12/2008	Julie Izumoto	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH039959	MSFOIA_WH040019	0.7.72.393298.1			Contract	Award/Contract	7/2/2008	Kathleen Spinetti	Ceteris	Unsigned draft contract with outside expert containing summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040027	MSFOIA_WH040027	0.7.72.395536.3			Memorandum	Approval of Interim Staff-Like Access	7/25/2008	C. Baker	Julie izumoto	Discussion regarding decisions involved in hiring expert services contractor assist with, indicating scope of resources allocated to examination.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal agency forms used to manage employees security access are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040029	MSFOIA_WH040030	0.7.72.391790			Email	RE: Contract	7/28/2008	William McCarthy	Paul Weibel; Charles Davis	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040031	MSFOIA_WH040033	0.7.72.391767			Email	RE: Conference Call	7/30/2008	William McCarthy	Paul Weibel; cc: Charles Davis; JoAnn Cutler	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040034	MSFOIA_WH040034	0.7.72.391767.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 009)	Full	MSFOIA_WH040035	MSFOIA_WH040037	0.7.72.393636			Email	RE: Conference Call	7/30/2008	Paul Weibel	Charles Davis; cc: JoAnn Cutler; William McCarthy; Alton White	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040038	MSFOIA_WH040038	0.7.72.393636.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 009)	Full	MSFOIA_WH040052	MSFOIA_WH040052	0.7.72.396352.1			Memorandum	Microsoft: Information Request #5	8/29/2008	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040053	MSFOIA_WH040053	0.7.72.396352.2			Memorandum	Microsoft: Information Request #4	8/29/2008	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH040054	MSFOIA_WH040054	0.7.72.396352.3			Memorandum	Microsoft: Information Request #3	8/29/2008	M. Heiber	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040055	MSFOIA_WH040055	0.7.72.396352.4			Memorandum	Microsoft: Information Request #2	8/29/2008	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040056	MSFOIA_WH040056	0.7.72.396352.5			Memorandum	Microsoft: Information Request #1	8/29/2008	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040064	MSFOIA_WH040064	0.7.72.397356			Email	Chicago Meeting	9/3/2008	Paul Weibel	Fred Rapaport; Cheryl Potop-Jackson; J. Ryan; Joy Yen; Aarstol Michael P; Charles Davis; William McCarthy; Fred Rapaport; Cheryl Potop-Jackson; Ryan James E	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040065	MSFOIA_WH040066	0.7.72.397356.1			Memorandum	Ceteris-IRS Meeting Chicago	8/28/2008	Paul Weibel	Not indicated on document	Internal notes from meeting discussing issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040070	MSFOIA_WH040072	0.7.72.55046			Memorandum	CIC Case Completion Risk Assessment	10/16/2007	Cheryl Potop-Jackson	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040073	MSFOIA_WH040073	0.7.72.55250			Workpaper	None provided on document	6/4/2008	Cheryl Potop-Jackson	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040074	MSFOIA_WH040076	0.7.72.54533			Memorandum	CIC Case Completion Risk Assessment	9/12/2008	Cheryl Potop-Jackson	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WHO40077	MSFOIA_WHO40080	0.7.72.54951			Memorandum	CIC Case Completion Risk Assessment	7/8/2008	Cheryl Potop-Jackson	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WHO40081	MSFOIA_WHO40084	0.7.72.54898			Memorandum	CIC Case Completion Risk Assessment	7/8/2008	Cheryl Potop-Jackson	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WHO40085	MSFOIA_WHO40088	0.7.72.54637			Memorandum	CIC Case Completion Risk Assessment	5/27/2008	Cheryl Potop-Jackson	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WHO40090	MSFOIA_WHO40092	0.7.72.394625.1			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document provided by Microsoft to examiners which was in turn provided to expert services contractor for particular scrutiny with respect to issues regarding which contractor's expertise was sought.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WHO40093	MSFOIA_WHO40093	0.7.72.394625.2			Memorandum	Microsoft: Information Request #7	9/23/2008	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WHO40094	MSFOIA_WHO40095	0.7.72.394625.3			Memorandum	Microsoft: Information Request # 9	9/23/2008	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WHO40096	MSFOIA_WHO40096	0.7.72.394625.4			Memorandum	Microsoft: Information Request # 9	9/23/2008	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WHO40097	MSFOIA_WHO40097	0.7.72.394625.5			Memorandum	Microsoft: Information Request #6	9/23/2008	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WHO40102	MSFOIA_WHO40102	0.7.72.397504			Email	IDR's	10/6/2008	Paul Weibel	Cheryl Potop-Jackson; Fred Rapaport; Jay Yen	Email transmitting IDRs	NO EXEMPTIONS ASSERTED	

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2014-12 (WH Batch 009)	Full	MSFOIA_WH040103	MSFOIA_WH040103	0.7.72.397504.1			Form	Department of the Treasury Internal Revenue Service Information Document Request	Not dated	Paul Weibel	Microsoft Corporation	Draft of information document request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040104	MSFOIA_WH040104	0.7.72.397504.2			Form	Department of the Treasury Internal Revenue Service Information Document Request	Not dated	Paul Weibel	Microsoft Corporation	Draft of information document request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040112	MSFOIA_WH040115	0.7.72.393806.1			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/2/2008	Ceteris	Paul Weibel	Draft memorandum from contractor to Service containing discussion of information sought from accounting firm that prepared a report furnished to the Service during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040116	MSFOIA_WH040119	0.7.72.393806.2			Memorandum	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/2/2008	Ceteris	Paul Weibel	Draft memorandum from contractor to Service containing discussion of information sought from accounting firm that prepared a report furnished to the Service during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040123	MSFOIA_WH040123	0.7.72.393589.1			Spreadsheet	PHASE 2: Review of Taxpayer's Appraisal Reports	10/9/2008	Ceteris	Not indicated on document	Invoice amounts, hours worked, bank account number, tax ID number, and other invoice details.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (5)/Deliberative Process Privilege; (b)(4); (b)(7)(A)	TIN is return information of a third party taxpayer, which the IRS is not authorized to disclose to Microsoft. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability. Bank account number of government contractor constitutes financial information expected to be kept confidential, and whose disclosure could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040126	MSFOIA_WH040127	0.7.72.393051			Email	RE: TIRWR-08-C-00022 Notification of 85% on phase 2	10/10/2008	Paul Weibel	Charles Davis; Julie Izumoto; JoAnn Cutler; Cheryl Potop-Jackson; Alton White	Discussion among examiners regarding decisions to be made with respect to expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040134	MSFOIA_WH040134	0.7.72.395081			Email	FW: Revised contract	10/16/2008	Paul Weibel	Charles Davis; Cheryl Potop-Jackson	Discussion including IRS and contractor regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040135	MSFOIA_WH040135	0.7.72.393683			Email	RE: TIRWR-08-C-00022 Notification of 85% on phase 2	10/17/2008	Paul Weibel	Julie Izumoto	Discussion including examiners regarding decisions to be made with respect to expert services contract	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH040139	MSFOIA_WH040139	0.7.72.400995			Email	FW: Topics for Discussion with Report Preparers/Taxpayer on Nov. 3 - 4	10/22/2008	Paul Weibel	Michael Aarstol; Joy Yen; Fred Rapaport; Charles Davis; Alton White; Cheryl Potop-Jackson; William McCarthy	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040140	MSFOIA_WH040141	0.7.72.400995.1			Memorandum	Topic Areas for Interview with KPMG regarding Americas Buy-in Report	11/3/2008	Ceteris	Paul Weibel	Draft memorandum from contractor to Service containing discussion of information sought from accounting firm that prepared a report furnished to the Service during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040142	MSFOIA_WH040143	0.7.72.400995.2			Memorandum	Topic Areas for Interview with E&Y regarding APAC Buy-in Report	11/4/2008	Ceteris	Paul Weibel	Draft memorandum from contractor to Service containing discussion of information sought from accounting firm that prepared a report furnished to the Service during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040145	MSFOIA_WH040145	0.7.72.391721			Email	RE: Bernard 10-23-2008.doc	10/23/2008	Cheryl Potop-Jackson	Charles Davis; William McCarthy; Paul Weibel	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040146	MSFOIA_WH040147	0.7.72.391721.1			Draft Letter	None provided on document	10/23/2008	Charles Davis	Microsoft Corporation	Draft letter to Microsoft counsel, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040148	MSFOIA_WH040152	0.7.72.395600			Email	RE: Rev Proc	10/24/2008	Cheryl Potop-Jackson	Mark Frost; Charles Davis	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040153	MSFOIA_WH040154	0.7.72.395254			Email	RE: Bernard 10-23-2008.doc	10/24/2008	Cheryl Potop-Jackson	Charles Davis; Paul Weibel	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040155	MSFOIA_WH040159	0.7.72.398002			Email	FW: Rev Proc	10/24/2008	Cheryl Potop-Jackson	Charles Davis	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH040160	MSFOIA_WH040164	0.7.72.392041			Email	RE: Rev Proc	10/27/2008	Mark Frost	Charles Davis; Cheryl Potop-Jackson	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040165	MSFOIA_WH040170	0.7.72.392003			Email	FW: Rev Proc	10/28/2008	Charles Davis	Cheryl Potop-Jackson	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040174	MSFOIA_WH040175	0.7.72.397266.1			Memorandum	IRS Marvin – Singapore, Puerto Rico & Redmond Interviews	11/4/2008	Ceteris	Paul Weibel	Summary of issues, preliminary analysis, timelines, and areas of interest for contractor with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040176	MSFOIA_WH040176	0.7.72.397266.2			Memorandum	Microsoft: Information Request #12	11/4/2008	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040177	MSFOIA_WH040177	0.7.72.397266.3			Memorandum	Microsoft: Information Request #11	11/4/2008	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040178	MSFOIA_WH040178	0.7.72.397266.4			Memorandum	Microsoft: Information Request #17	11/4/2008	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040179	MSFOIA_WH040179	0.7.72.397266.5			Memorandum	Microsoft: Information Request #16	11/4/2008	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040180	MSFOIA_WH040180	0.7.72.397266.6			Memorandum	Microsoft: Information Request #15	11/4/2008	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040181	MSFOIA_WH040181	0.7.72.397266.7			Memorandum	Microsoft: Information Request #14	11/4/2008	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH040182	MSFOIA_WH040182	0.7.72.397266.8			Memorandum	Microsoft: Information Request #13	11/4/2008	Ceteris	Paul Weibel	Memorandum from contractor to Service containing information sought in IDR request related to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040192	MSFOIA_WH040202	0.7.72.396677.1			PowerPoint Presentation	Ceteris' Preliminary Comments Regarding Review of Taxpayer's Appraisal Reports	11/2/2008	Ceteris	Not indicated on document	Discussion draft of a presentation slide deck addressing details of expert services contractor's analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; FRCP 26(b) (expert materials); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Drafts of expert reports are protected from disclosure under FRCP 26(b)(3). Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040203	MSFOIA_WH040213	0.7.72.396677.2			PowerPoint Presentation	Ceteris' Preliminary Comments Regarding Review of Taxpayer's Appraisal Reports	11/2/2008	Ceteris	Not indicated on document	Discussion draft of a presentation slide deck addressing details of expert services contractor's analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; FRCP 26(b) (expert materials); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Drafts of expert reports are protected from disclosure under FRCP 26(b)(3). Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040215	MSFOIA_WH040225	0.7.72.391397.1			PowerPoint Presentation	Ceteris' Preliminary Comments Regarding Review of Taxpayer's Appraisal Reports	11/2/2008	Ceteris	Not indicated on document	Discussion draft of a presentation slide deck addressing details of expert services contractor's analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; FRCP 26(b) (expert materials); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Drafts of expert reports are protected from disclosure under FRCP 26(b)(3). Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040226	MSFOIA_WH040236	0.7.72.391397.2			PowerPoint Presentation	Ceteris' Preliminary Comments Regarding Review of Taxpayer's Appraisal Reports	11/2/2008	Ceteris	Not indicated on document	Discussion draft of a presentation slide deck addressing details of expert services contractor's analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; FRCP 26(b) (expert materials); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Drafts of expert reports are protected from disclosure under FRCP 26(b)(3). Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040245	MSFOIA_WH040245	0.7.72.396503.1			Draft contract	TIRWR-08-C-00022_Phase 2_Draft APAC Report-15Dec08.pdf	12/15/2008	Not indicated on document	Not indicated on document	Draft of a portion of contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040246	MSFOIA_WH040246	0.7.72.396503.2			Draft contract	TIRWR-08-C-00022_Phase 2_Draft Americas Report-15Dec08.pdf	12/15/2008	Not indicated on document	Not indicated on document	Draft of a portion of contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH040247	MSFOIA_WH040249	0.7.72.397202			Email	RE: Buy-In Payment	12/17/2008	Joanne Zhang	Cheryl Potop-Jackson	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040252	MSFOIA_WH040255	0.7.72.395699			Email	FW: Manual Travel Authorization - Updated Routing Form	2/11/2009	Paul Weibel	Charles Davis	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040258	MSFOIA_WH040260	0.7.72.395699.3			Form	Authorization for Official Travel	2/11/2009	Joy Yen	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip and family contact information is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040306	MSFOIA_WH040306	0.7.72.398142.1			Email	RE: TIRWR-08-C-00022 Notification of 85% on phase 2	10/17/2008	Julie Izumoto	Paul Weibel; Charles Davis; Cheryl Potop-Jackson; JoAnn Cutler	Discussion among examiners regarding decisions with respect to contract for expert services	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040307	MSFOIA_WH040307	0.7.72.398142.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 009)	Full	MSFOIA_WH040308	MSFOIA_WH040309	0.7.72.402296			Email	FW: Foreign Travel - Manual Travel Voucher Preparation	3/18/2009	Paul Weibel	William McCarthy; Joy Yen; Charles Davis	Discussion regarding decisions to be made with respect to planning and resources for the Microsoft examination.	(b)(6) and (b)(7)(C)	Agency employee's privacy interest in information about business trip is not outweighed by any public interest in this information.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040310	MSFOIA_WH040311	0.7.72.402296.1			Form	Travel Voucher	3/18/2009	Paul Weibel	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040317	MSFOIA_WH040317	0.7.72.55227			Spreadsheet	Microsoft Corporation International Agent Issue Time Line	3/20/2009	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040318	MSFOIA_WH040318	0.7.72.54412			Spreadsheet	Microsoft Corporation International Agent Issue Time Line	3/20/2009	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH040319	MSFOIA_WH040319	0.7.72.55165			Spreadsheet	UPDATED SUMMARY COMPLETION ISSUES TIMEFRAME	1/30/2009	Cheryl Potop-Jackson	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040321	MSFOIA_WH040322	0.7.72.404764.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040323	MSFOIA_WH040323	0.7.72.404764.2			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Draft treasury regulations, shared for discussion and comment.	(b)(5)/Deliberative Process Privilege	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040324	MSFOIA_WH040324	0.7.72.404764.3			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Draft treasury regulations, shared for discussion and comment.	(b)(5)/Deliberative Process Privilege	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040325	MSFOIA_WH040326	0.7.72.52293			Workpaper	Acquisition Buy-ins - Status Update	2/26/2009	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040328	MSFOIA_WH040330	0.7.72.250019.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 009)	Full	MSFOIA_WH040340	MSFOIA_WH040342	0.7.72.238049.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 009)	Full	MSFOIA_WH040348	MSFOIA_WH040349	0.7.72.234708			Memorandum	MDK Notes	10/3/2008	Michelle Korbas	Not indicated on document	IRS attorney's notes regarding cases with potential for litigation.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH040397	MSFOIA_WH040398	0.7.72.213822.1			Draft memo	None provided on document	2/11/2009	Not indicated on document	Not indicated on document	Preliminary draft memorandum discussing attributes sought for cases to be selected for a certain enforcement effort.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege, and Attorney Work Product; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency (including the Office of Chief Counsel), in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. The information being withheld consists of information subject to the work product doctrine which protects documents and other memoranda prepared by an attorney in contemplation of litigation. The doctrine extends not only to documents prepared by an attorney, but also to those working under the direction of an attorney. The information being withheld consists of advice prepared by Chief Counsel attorneys in response to a request for legal advice associated with the hazards of litigating specific transactions from plaintiff's audit. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040399	MSFOIA_WH040400	0.7.72.222439			Email	RE: Cases for discussion	2/20/2009	Stanley Perry	Michelle Korbas	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040401	MSFOIA_WH040402	0.7.72.234730			Email	RE: Cases for discussion	2/20/2009	Ahmad Shahshahani	Michelle Korbas; Stanley Perry; Catel Markos G	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040405	MSFOIA_WH040500	0.7.72.249308.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH040501	MSFOIA_WH040502	0.7.72.251931			Email	RE: Cases for discussion	2/20/2009	Markos Catel	Michelle Korbas; Stanley Perry; Ahmad Shahshahani	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040503	MSFOIA_WH040598	0.7.72.234751			Workpaper	None provided on document	2/23/2009	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040599	MSFOIA_WH040694	0.7.72.237906			Workpaper	None provided on document	2/23/2009	Not indicated on document	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040700	MSFOIA_WH040702	0.7.72.252017			Email	FW: VERITAS thoughts	3/19/2009	Michelle Korbas	Hester Rachel L; Caroline Chen	IRS attorney discussion regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040703	MSFOIA_WH040705	0.7.72.252017.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 009)	Full	MSFOIA_WH040706	MSFOIA_WH040706	0.7.72.245366			Email	FW: My thoughts...	3/19/2009	Michelle Korbas	Robinson Laurel; Kenneth Kristman; Christopher Bello	Discussion among agency employees and attorney regarding decisions involving analyzing issues being examined and legal advice being formulated by agency attorneys at examiners' request	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects information shared with attorneys to solicit advice to assist IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040709	MSFOIA_WH040714	0.7.72.231916.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-12 (WH Batch 009)	Full	MSFOIA_WH040718	MSFOIA_WH040731	0.7.72.265296.1			Memorandum	With WAM June '08 Activity	7/8/2008	William McCarthy	Not indicated on document	Internal Case History summary prepared by Counsel, describing confidential thoughts and communications of agency attorney regarding the examination and advice requested by examiners.	(b)(3)/IRC § 6103(a); (b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege, and Attorney Work Product; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency (including the Office of Chief Counsel), in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. The information being withheld consists of information subject to the attorney client privilege which protects confidential communications between an attorney and client relating to a legal matter for which the client has sought professional advice. The privilege also applies to agency counsel who provides guidance to the agency. The privilege extends not only to facts divulged by a client to his attorney in confidence, but also to opinions rendered by an attorney to his client based upon those facts. The attorney-client privilege protects confidential inter-attorney communications as well as confidential attorney-client communications. The information being withheld consists of information subject to the work product doctrine which protects documents and other memoranda prepared by an attorney in contemplation of litigation. The doctrine extends not only to documents prepared by an attorney, but also to those working under the direction of an attorney. The information being withheld consists of advice prepared by Chief Counsel attorneys in response to a request for legal advice associated with the hazards of litigating specific transactions from plaintiff's audit. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain information is withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a), as it consists of Federal tax return information of third party taxpayer(s) to which plaintiff is not entitled.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040732	MSFOIA_WH040732	0.7.72.264897			Email	Microsoft	10/1/2009	Michelle Korbas	William McCarthy	IRS attorney discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040736	MSFOIA_WH040737	0.7.72.266920.1			Draft Letter	None provided on document	10/23/2008	Charles Davis	Microsoft Corporation	Draft letter to Microsoft counsel, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040754	MSFOIA_WH040757	0.7.72.266954			Form	Manual Travel Authorization	2/9/2009	William McCarthy	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040758	MSFOIA_WH040761	0.7.72.264373			Form	Manual Travel Authorization	2/10/2009	William McCarthy	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH040780	MSFOIA_WH040832	0.7.72.270079.1			Spreadsheet	LMSB Outside Expert Program Summary	6/30/2008	Not indicated on document	Not indicated on document	Internal Service report including preliminary case analysis and information about the use of experts in the Microsoft examination and the examinations of taxpayers who are not Microsoft.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the investigations being discussed. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope, limits, and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040833	MSFOIA_WH040833	0.7.72.270079.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 009)	Full	MSFOIA_WH040835	MSFOIA_WH040838	0.7.72.344221.1			Form	Manual Travel Authorization	2/11/2009	William McCarthy	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040839	MSFOIA_WH040843	0.7.72.344221.2			Memorandum	Funding Request	1/22/2009	Chuck Davis; Alton White	Maria Hwang	Discussion regarding decisions to be made with respect to travel for purposes of the Microsoft examination.	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040849	MSFOIA_WH040849	0.7.72.331249.1			Memorandum	Microsoft	2/12/2009	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040852	MSFOIA_WH040852	0.7.72.299787.1			Memorandum	Microsoft	2/12/2009	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040863	MSFOIA_WH040866	0.7.72.352736.1			Form	Manual Travel Authorization	2/12/2009	William McCarthy	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH040867	MSFOIA_WH040871	0.7.72.352736.2			Memorandum	Funding Request	1/22/2009	Chuck Davis; Alton White	Maria Hwang	Discussion regarding decisions to be made with respect to travel for purposes of the Microsoft examination.	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040893	MSFOIA_WH040902	0.7.72.374826.1			Notes	Audit Status Meeting	10/20/2008	Cheryl Potop-Jackson	Not indicated on document	Internal notes from meeting discussing issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040903	MSFOIA_WH040904	0.7.72.378788			Email	Puerto Rico W/H Taxes	11/4/2008	Douglas Odell	LaRusso Richard; Paul Weibel	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040905	MSFOIA_WH040906	0.7.72.378788.1			Memorandum	Department of the Treasury Internal Revenue Service Information Document Request	11/1/2008	Paul Weibel	Microsoft Corporation	Draft of IRS memorandum seeking information from Microsoft regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040926	MSFOIA_WH040926	0.7.72.364276.1			Notes	Conference Call Discussion \$199 DPGR Income and Cost Share Buy-In	12/2/2008	Not indicated on document	Not indicated on document	Internal notes from meeting discussing issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice and the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040944	MSFOIA_WH040946	0.7.72.369734			Email	RE: Buy-In Payment	12/17/2008	Cheryl Potop-Jackson	Christopher Bello; Schnuriger Robert L; Zhang Joanne J; Corradi Jean; Frost Sandra M; Buxbaum Charles E; Tamaki Jon A; Handelman Paul F; Paul Weibel; Fred Rapaport; Douglas Odell; Alton White; Charles Davis; Marie Ishii; Joy Yen; William McCarthy	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040966	MSFOIA_WH040968	0.7.72.376207.1			Workpaper	ISSUE: Cost Sharing – Cost Pools	3/13/2014	Douglas Odell	Not indicated on document	Preliminary agenda for meeting to discuss issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH040978	MSFOIA_WH040979	0.7.72.367756			Email	Amortization of PY Acquisitions	3/2/2009	Douglas Odell	Joy Yen;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040982	MSFOIA_WH040982	0.7.72.373991			Email	IDRs 2108 (Acquisitions)	3/18/2009	Douglas Odell	Joy Yen ; Paul Weibel; Joy Yen; Cheryl Potop-Jackson	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040983	MSFOIA_WH040984	0.7.72.369624			Email	RE: IDRs 2108 (Acquisitions)	3/18/2009	Joy Yen	Douglas Odell ; Paul Weibel; Cheryl Potop-Jackson	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040985	MSFOIA_WH040985	0.7.72.370458			Email	RE: IDRs 2108 (Acquisitions)	3/18/2009	Douglas Odell	Joy Yen ; Paul Weibel; Cheryl Potop-Jackson; Douglas Odell; Fred Rapaport	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040988	MSFOIA_WH040992	0.7.72.424034			Spreadsheet	None provided on document	12/10/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH040993	MSFOIA_WH041002	0.7.72.424367			Spreadsheet	None provided on document	12/10/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041003	MSFOIA_WH041035	0.7.72.423384			Spreadsheet	Summary Report for August 2008 CSA Inventory	2008/08	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041036	MSFOIA_WH041090	0.7.72.422613			Spreadsheet	CSA Database Closed Cases	8/7/2008	Not indicated on document	Not indicated on document	Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH041091	MSFOIA_WH041098	0.7.72.422539			Spreadsheet	None provided on document	12/10/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041099	MSFOIA_WH041103	0.7.72.422980			Spreadsheet	None provided on document	12/10/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041104	MSFOIA_WH041108	0.7.72.422581			Spreadsheet	None provided on document	12/10/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041109	MSFOIA_WH041109	0.7.72.423660			Spreadsheet	Cost Sharing Cases - In-Process Inventory	12/10/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041110	MSFOIA_WH041110	0.7.72.423215			Spreadsheet	Cost Sharing Cases - In-Process Inventory	12/10/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041111	MSFOIA_WH041142	0.7.72.423222			Spreadsheet	None provided on document	12/10/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH041143	MSFOIA_WH041174	0.7.72.422557			Spreadsheet	None provided on document	12/10/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041175	MSFOIA_WH041176	0.7.72.422425			Spreadsheet	None provided on document	12/10/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment. Identifies and discusses preliminary strategy for cases designated for litigation.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege, and Work Product Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Summary were prepared by attorneys in contemplation of litigation. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041177	MSFOIA_WH041263	0.7.72.424163			Spreadsheet	TIER I CSA CASE LIST	12/10/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041264	MSFOIA_WH041288	0.7.72.422281			Spreadsheet	CSA Database Closed Cases	12/10/2008	Not indicated on document	Not indicated on document	Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041289	MSFOIA_WH041307	0.7.72.423493			Spreadsheet	CSA Database Closed Cases	12/10/2008	Not indicated on document	Not indicated on document	Information about the examination of a taxpayer who is not Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041308	MSFOIA_WH041322	0.7.72.422626			Spreadsheet	Summary Report for June 2008 CSA Inventory	12/10/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041323	MSFOIA_WH041337	0.7.72.422928			Spreadsheet	Summary Report for June 2008 CSA Inventory	12/10/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH041338	MSFOIA_WH041408	0.7.72.422719			Spreadsheet	Cost Sharing Buy-in by Case	11/3/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041409	MSFOIA_WH041419	0.7.72.422800			Memorandum	Tier I Report Sec. 482 Cost Sharing Buy-in	12/10/2008	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment. Identifies and discusses preliminary strategy for cases designated for litigation.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege, and Work Product Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Summary were prepared by attorneys in contemplation of litigation. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041420	MSFOIA_WH041515	0.7.72.423618			Spreadsheet	None provided on document	2/20/2009	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041516	MSFOIA_WH041600	0.7.72.423945			Spreadsheet	None provided on document	2/20/2009	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041602	MSFOIA_WH041605	0.7.72.477931.1			Form	Manual Travel Authorization	2/10/2009	William McCarthy	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041609	MSFOIA_WH041609	0.7.72.478831.1			Workpaper	Microsoft	2/11/2009	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH041612	MSFOIA_WH041612	0.7.72.459119.1			Workpaper	Microsoft	2/12/2009	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041622	MSFOIA_WH041625	0.7.72.474271.1			Form	Manual Travel Authorization	2/17/2009	William McCarthy	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041626	MSFOIA_WH041627	0.7.72.448493			Email	RE: CIC Monitoring Reports w/ Counsel Reference	1/20/2010	Patricia Chaback	Laurel Robinson, cc: Barbara Leonard; Leonard Barbara M	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the examinations of Microsoft and of taxpayers who are not Microsoft.	(b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability. Disclosure of specific details about agency resources and goals would risk circumvention of the law.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041628	MSFOIA_WH041640	0.7.72.448493.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 009)	Full	MSFOIA_WH041668	MSFOIA_WH041761	0.7.72.511972.1			Spreadsheet	None provided on document	3/12/2009	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041764	MSFOIA_WH041857	0.7.72.500529.1			Spreadsheet	None provided on document	3/13/2009	Not indicated on document	Not indicated on document	Summary of issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination and examinations of taxpayers who are not Microsoft, shared for discussion and comment.	(b)(3)/6103(a); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041865	MSFOIA_WH041925	0.7.72.561581.1			Draft Contract	Award/Contract	7/2/2008	Kathleen Spinetti	Ceteris	Unsigned draft contract with outside expert containing summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination..	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH041926	MSFOIA_WH041927	0.7.72.587592			Email	Conference Call Change	7/30/2008	Paul Weibel	Alton White; Ryan James E; Fred Rapaport; Charles Davis; Cheryl Potop-Jackson; Ahmad Shahshahani; Joy Yen; Aarstol Michael P; William McCarthy ; cc: Julie Izumoto; JoAnn Cutler; Julie Izumoto; JoAnn Cutler	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041928	MSFOIA_WH041928	0.7.72.587592.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 009)	Full	MSFOIA_WH041930	MSFOIA_WH041937	0.7.72.587266.1			Memorandum	MS...04-06 AUDIT case	4/21/2008	Paul Weibel	Not indicated on document	Summary of issues, preliminary analysis progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041938	MSFOIA_WH041939	0.7.72.586587			Workpaper	IDR IE-2069 Other Acquisition Buy-in Data	8/1/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041942	MSFOIA_WH041942	0.7.72.562969			Email	FW: Marvin - Sample Interview Questions	10/3/2008	Paul Weibel	Fred Rapaport; Joy Yen; William McCarthy; Michael Aarstol; Aarstol Michael P	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects confidential communications made to attorneys for the purpose of obtaining legal advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into plaintiff's potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041943	MSFOIA_WH041946	0.7.72.562969.1			Memorandum	Sample questions for KPMG regarding Americas Buy-in Report	10/2/2008	Ceteris	Paul Weibel	Draft memorandum from contractor to Service containing discussion of information sought from accounting firm that prepared a report furnished to the Service during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041947	MSFOIA_WH041950	0.7.72.562969.2			Memorandum	Sample questions for E&Y regarding APAC Report	10/2/2008	Ceteris	Paul Weibel	Draft memorandum from contractor to Service containing discussion of information sought from accounting firm that prepared a report furnished to the Service during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041962	MSFOIA_WH041963	0.7.72.580466			Memorandum	Case Review	10/15/2008	Joy Yen	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH041966	MSFOIA_WH041966	0.7.72.571755			Email	Follow-up IDR E&Y model	10/16/2008	Joy Yen	Paul Weibel; R. Rapaport; Fred Rapaport	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041967	MSFOIA_WH041967	0.7.72.572749			Email	RE: Follow-up IDR E&Y model	10/16/2008	Paul Weibel	Joy Yen; Fred Rapaport; Fred Rapaport	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041968	MSFOIA_WH041968	0.7.72.560114			Workpaper	IDR IE-2079 Valuation Studies 8 Acquisitions	10/20/2008	Paul Weibel	Not indicated on document	List of contents of a folder in the examination file, describing documents identified for use by, or created by, IRS exam team to aid in decisions regarding specific exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH041975	MSFOIA_WH041975	0.7.72.578909.1			Memorandum	Department of the Treasury Internal Revenue Service Information Document Request	11/24/2008	Paul Weibel	Microsoft Corporation	Draft of IRS memorandum seeking information from Microsoft regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042005	MSFOIA_WH042007	0.7.72.585392.1			Draft Form	Authorization for Official Travel	3/4/2009	Joy Yen	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip and family contact information is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042008	MSFOIA_WH042011	0.7.72.585392.2			Draft Form	Manual Travel Authorization	2/4/2009	Joy Yen	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042012	MSFOIA_WH042014	0.7.72.575497			Draft Form	Authorization for Official Travel	3/4/2009	Joy Yen	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip and family contact information is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH042017	MSFOIA_WH042017	0.7.72.584311.1			Draft Form	Staff Summary Sheet	2/9/2009	Joy Yen	Not indicated on document	Unsigned draft Staff Summary Sheet for case-related travel request.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042018	MSFOIA_WH042020	0.7.72.584311.2			Draft Form	Authorization for Official Travel	3/4/2009	Joy Yen	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip and family contact information is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042021	MSFOIA_WH042024	0.7.72.584311.3			Draft Form	Manual Travel Authorization	2/4/2009	Joy Yen	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip and family contact information is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042028	MSFOIA_WH042030	0.7.72.575493.2			Draft Form	Authorization for Official Travel	3/4/2009	Joy Yen	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip and family contact information is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042035	MSFOIA_WH042037	0.7.72.577791.2			Draft Form	Authorization for Official Travel	3/4/2009	Joy Yen	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip and family contact information is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042042	MSFOIA_WH042042	0.7.72.572665.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 009)	Full	MSFOIA_WH042043	MSFOIA_WH042043	0.7.72.572665.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2014-12 (WH Batch 009)	Full	MSFOIA_WH042044	MSFOIA_WH042046	0.7.72.572665.3			Draft Form	Authorization for Official Travel	3/4/2009	Joy Yen	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip and family contact information is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042048	MSFOIA_WH042048	0.7.72.569092			Memorandum	Case-Related Travel to Singapore	2/11/2009	Joy Yen	David Jackson	Draft travel request for official travel for purposes of the Microsoft examination, communicating facts and preliminary recommendations to assist with decisions regarding use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042049	MSFOIA_WH042049	0.7.72.566243			Draft Form	Staff Summary Sheet	2/9/2009	Joy Yen	Not indicated on document	Unsigned draft Staff Summary Sheet for case-related travel request.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042055	MSFOIA_WH042055	0.7.72.576931.2			Memorandum	Case-Related Travel to Singapore	2/11/2009	Joy Yen	David Jackson	Draft travel request for official travel for purposes of the Microsoft examination, communicating facts and preliminary recommendations to assist with decisions regarding use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042056	MSFOIA_WH042058	0.7.72.576931.3			Draft Form	Authorization for Official Travel	3/4/2009	Joy Yen	Not indicated on document	Unsigned draft of a Travel Authorization Form describing prospective employee travel.	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip and family contact information is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042059	MSFOIA_WH042059	0.7.72.576931.4			Draft Form	Staff Summary Sheet	2/9/2009	Joy Yen	Not indicated on document	Unsigned draft Staff Summary Sheet for case-related travel request.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042064	MSFOIA_WH042068	0.7.72.584480.1			Memorandum	Funding Request	1/22/2009	Chuck Davis; Alton White	Maria Hwang	Discussion regarding decisions to be made with respect to travel for purposes of the Microsoft examination.	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH042070	MSFOIA_WH042070	0.7.72.584480.3			Memorandum	Case-Related Travel to Singapore	2/11/2009	Joy Yen	David Jackson	Draft travel request for official travel for purposes of the Microsoft examination, communicating facts and preliminary recommendations to assist with decisions regarding use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042071	MSFOIA_WH042073	0.7.72.584480.4			Draft Form	Authorization for Official Travel	3/4/2009	Joy Yen	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip and family contact information is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042074	MSFOIA_WH042074	0.7.72.584480.5			Draft Form	Staff Summary Sheet	2/9/2009	Joy Yen	Not indicated on document	Unsigned draft Staff Summary Sheet for case-related travel request.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042076	MSFOIA_WH042076	0.7.72.560100			Draft Form	Staff Summary Sheet	2/9/2009	Joy Yen	Not indicated on document	Unsigned draft Staff Summary Sheet for case-related travel request.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042077	MSFOIA_WH042080	0.7.72.563175			Email	FW: Manual Travel Authorization - Updated Routing Form	2/11/2009	Joy Yen	Vergara Fanny ; Ahmad Shahshahani	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042083	MSFOIA_WH042083	0.7.72.563175.3			Memorandum	Case-Related Travel to Singapore	2/11/2009	Joy Yen	David Jackson	Draft travel request for official travel for purposes of the Microsoft examination, communicating facts and preliminary recommendations to assist with decisions regarding use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042084	MSFOIA_WH042086	0.7.72.563175.4			Draft Form	Authorization for Official Travel	3/4/2009	Joy Yen	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip and family contact information is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH042094	MSFOIA_WH042094	0.7.72.587217.3			Memorandum	Case-Related Travel to Singapore	2/11/2009	Joy Yen	David Jackson	Draft travel request for official travel for purposes of the Microsoft examination, communicating facts and preliminary recommendations to assist with decisions regarding use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042095	MSFOIA_WH042097	0.7.72.587217.4			Draft Form	Authorization for Official Travel	3/4/2009	Joy Yen	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(6) and (b)(7)(C); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Agency employee's privacy interest in information about business trip and family contact information is not outweighed by any public interest in this information. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042098	MSFOIA_WH042100	0.7.72.572535			Workpaper	ISSUE: Cost Sharing – Cost Pools	7/16/2014	Douglas Odell	Not indicated on document	Preliminary agenda for meeting to discuss issues, preliminary analysis, progress, employee responsibilities, and/or timelines for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042104	MSFOIA_WH042113	0.7.72.577494.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Backgrounds and questions for Microsoft interviewees, and calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042114	MSFOIA_WH042123	0.7.72.559043			Workpaper	None provided on document	2/26/2009	Not indicated on document	Not indicated on document	Backgrounds and questions for Microsoft interviewees, and calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042124	MSFOIA_WH042124	0.7.72.576935			Workpaper	None provided on document	2/27/2009	Not indicated on document	Not indicated on document	Service employee's notes relating to decisions to be made in the Microsoft examination prepared by or modified by the Service.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042126	MSFOIA_WH042134	0.7.72.564182.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042135	MSFOIA_WH042135	0.7.72.579668			Email	Amortization of PY Acquisitions	3/2/2009	Douglas Odell	Joy Yen;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2014-12 (WH Batch 009)	Full	MSFOIA_WH042137	MSFOIA_WH042138	0.7.72.566306			Email	FW: Your assistance (cs)	3/23/2009	Paul Weibel	Joy Yen ; Fred Rapaport	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042139	MSFOIA_WH042141	0.7.72.571689			Email	FW: Foreign Travel - Manual Travel Voucher Preparation	3/24/2009	Paul Weibel	Charles Davis; William McCarthy; Joy Yen;	Discussion regarding decisions to be made with respect to planning and resources for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2014-12 (WH Batch 009)	Full	MSFOIA_WH042142	MSFOIA_WH042145	0.7.72.571689.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 009)	Full	MSFOIA_WH042146	MSFOIA_WH042148	0.7.72.571689.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2014-12 (WH Batch 009)	Full	MSFOIA_WH042149	MSFOIA_WH042150	0.7.72.571689.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042315	MSFOIA_WH042319	0.7.72.94980			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis, Cheryl Potop-Jackson, Alton White, Paul Weibel, Fred Rapaport	Draft of a memo among examiners discussing decisions involved in obtaining a contract for expert services.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042320	MSFOIA_WH042322	0.7.72.94985			Email	RE: Stuff	2/1/2008	Aarstol Michael P	Paul Weibel (cc: Alton White; JoAnn Cutler);	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042323	MSFOIA_WH042332	0.7.72.56349			Worksheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/4/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Calculations and/or economic modeling relating to decisions to be made in the Microsoft examination prepared or modified by the Service and shared among agency employees for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042333	MSFOIA_WH042333	0.7.72.81908			Email	Re: Expert Services - Cost Sharing Buy-in Valuations	2/7/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Information about potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Privacy interest of individual who was not awarded contract in details about personal and professional experience is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042334	MSFOIA_WH042335	0.7.72.82014			Email	Re: Expert Services - Cost Sharing Buy-in Valuations	2/8/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Information about potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Privacy interest of individual who was not awarded contract in details about personal and professional experience is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042337	MSFOIA_WH042337	0.7.72.81961			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/20/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Information about potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Privacy interest of individual who was not awarded contract in details about personal and professional experience is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042367	MSFOIA_WH042376	0.7.72.81883			Letter	None provided on document	3/5/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel; Charles Davis;	Information about potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Privacy interest of individual who was not awarded contract in details about personal and professional experience is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042377	MSFOIA_WH042382	0.7.72.81884			Resume/Biography	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/5/2008	Not indicated on document	Not indicated on document	Information about potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Privacy interest of individual who was not awarded contract in details about personal and professional experience is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042383	MSFOIA_WH042396	0.7.72.81882			Resume/Biography	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/5/2008	Not indicated on document	Not indicated on document	Information about potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Privacy interest of individual who was not awarded contract in details about personal and professional experience is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042397	MSFOIA_WH042405	0.7.72.81880			Letter	Expert Services, Cost Sharing Buy-in Valuations	3/7/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Charles Davis; Paul Weibel;	Information about potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Privacy interest of individual who was not awarded contract in details about personal and professional experience is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042406	MSFOIA_WH042498	0.7.72.81885			Resume/Biography	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/10/2008	Not indicated on document	Not indicated on document	Information about potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Privacy interest of individual who was not awarded contract in details about personal and professional experience is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042499	MSFOIA_WH042499	0.7.72.82008			Email	Outside Expert	10/11/2007	Alton White	Paul Weibel;	Discussion regarding potential contractor considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042502	MSFOIA_WH042507	0.7.72.81916			Resume/Biography	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/5/2005	Not indicated on document	Not indicated on document	Information about potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Privacy interest of individual who was not awarded contract in details about personal and professional experience is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042524	MSFOIA_WH042525	0.7.72.81906			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/7/2008	Alton White	Paul Weibel;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042530	MSFOIA_WH042530	0.7.72.81985			Email	RE: Another Possibility	2/13/2008	Michael Aarstol	Paul Weibel; Ahmad Shahshahani;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042538	MSFOIA_WH042539	0.7.72.82003			memo	Recommendation for Expert Assistance	12/17/2007	William McCarthy	Charles Davis;	Communicating agency attorney's legal advice to inform examiners' decisions regarding whether to retain expert services contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042540	MSFOIA_WH042543	0.7.72.81990			Draft Memo	Field Economist Timeline to Analyze Buy In Payments in Cost Sharing Arrangements in the Microsoft, Inc. 2004-2006 Audit Case [DRAFT]	12/11/2007	Joy Yen, Michael Aarstol	Ahmad Shahshahani; Chuck Davis, Cheryl Potop-Jackson, Alton White, Paul Weibel, Fred Rapaport	Draft of a memo among examiners discussing decisions involved in managing examination resources and arriving at a determination regarding certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042544	MSFOIA_WH042546	0.7.72.81915			Draft Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/11/2007	Joy Yen, Michael Aarstol	Ahmad Shahshahani; Chuck Davis, Cheryl Potop-Jackson, Alton White, Paul Weibel, Fred Rapaport	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042549	MSFOIA_WH042554	0.7.72.81960			Draft Letter	Expert Services - Cost Sharing Buy-In Valuations	Not Dated	Not indicated on document	Not indicated on document	Discussion draft of letter to potential outside expert not ultimately chosen, communicating preliminary thoughts about analysis and strategy needed for exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042559	MSFOIA_WH042572	0.7.72.81923			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	1/8/2008	Not indicated on document	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042573	MSFOIA_WH042573	0.7.72.84460			Notes	Summary of meeting with Bill McCarthy 9/27/07	9/27/2007	Fred Rapaport	Not indicated on document	Notes communicating preliminary thoughts about exam issues, legal advice sought from agency attorney, and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042574	MSFOIA_WH042575	0.7.72.81896			agreement	Disclosure Statement	2/22/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Information submitted by prospective expert services contractor who was not ultimately selected for hire, to be used by examiners to make decisions regarding hiring of contractor and overall exam strategy.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042576	MSFOIA_WH042577	0.7.72.81979			agreement	Disclosure Statement	2/15/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Information submitted by prospective expert services contractor who was not ultimately selected for hire, to be used by examiners to make decisions regarding hiring of contractor and overall exam strategy.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042580	MSFOIA_WH042580	0.7.72.81927			Email	Additional Outside Expert	2/15/2008	Paul Weibel	Michael Aarstol; Cheryl Potop-Jackson; JoAnn Cutler; Julie Izumoto;	Discussion regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042582	MSFOIA_WH042587	0.7.72.81894			Resume/Biography	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/5/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Information about potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Privacy interest of individual who was not awarded contract in details about personal and professional experience is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042588	MSFOIA_WH042588	0.7.72.82024			Email	RE: Non-Disclosure Statement	2/15/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Information about potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Privacy interest of individual who was not awarded contract in details about personal and professional experience is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042589	MSFOIA_WH042590	0.7.72.81981			Email	RE: Seattle Case	2/21/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042591	MSFOIA_WH042591	0.7.72.81986			Email	RE: Seattle Case	2/21/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042592	MSFOIA_WH042597	0.7.72.82001			Letter	Expert Services - Cost Sharing Buy-In Valuations	2/19/2008	Charles Davis	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Letter to potential outside expert not ultimately chosen, communicating preliminary thoughts about analysis and strategy needed for exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042598	MSFOIA_WH042599	0.7.72.81999			Email	RE: Seattle Case	2/22/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel; K. Button;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042600	MSFOIA_WH042601	0.7.72.81968			Email	RE: Seattle Case	2/19/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042602	MSFOIA_WH042602	0.7.72.81937			Email	RE: Seattle Case	3/5/2008	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042603	MSFOIA_WH042604	0.7.72.81895			Email	RE: FW: Expert Services - Cost Sharing Buy-in Valuations	2/11/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042605	MSFOIA_WH042605	0.7.72.81900			Email	FW: Expert Services - Cost Sharing Buy-in Valuations	2/7/2008	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042606	MSFOIA_WH042611	0.7.72.81913			Letter	Expert Services - Cost Sharing Buy-In Valuations	2/11/2008	Charles Davis	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Letter to potential outside expert not ultimately chosen, communicating preliminary thoughts about analysis and strategy needed for exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042612	MSFOIA_WH042613	0.7.72.82023			Email	RE: Contract Proposal	4/4/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042614	MSFOIA_WH042615	0.7.72.81983			agreement	Disclosure Statement	2/11/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Information submitted by prospective expert services contractor who was not ultimately selected for hire, to be used by examiners to make decisions regarding hiring of contractor and overall exam strategy.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042616	MSFOIA_WH042616	0.7.72.81975			Email	Contract Proposal	2/21/2008	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042617	MSFOIA_WH042619	0.7.72.81918			Email	RE: FW: Expert Services - Cost Sharing Buy-in Valuations	2/12/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel; JoAnn Cutler;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042620	MSFOIA_WH042620	0.7.72.81921			Email	RE: FW: Expert Services - Cost Sharing Buy-in Valuations	2/11/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042621	MSFOIA_WH042622	0.7.72.81925			Email	RE: Expert Services - Cost Sharing Buy-in Valuations	2/11/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042637	MSFOIA_WH042637	0.7.72.95069			Email	Section 6 Numbers	1/15/2008	Paul Weibel	Charles Davis; JoAnn Cutler; Fred Rapaport; Alton White;	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042638	MSFOIA_WH042653	0.7.72.96330			memo	Performance Work Statement (PWS)	3/10/2008	JoAnn Cutler	Ceteris	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042654	MSFOIA_WH042655	0.7.72.96047			Workpaper	None provided on document	1/13/2008	Not indicated on document	Not indicated on document	Draft of a cost estimate document used to communicate preliminary thoughts and analysis to assist with decisions regarding hiring of expert services contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042656	MSFOIA_WH042659	0.7.72.95489			Draft Memo	Field Economist Timeline to Analyze Buy In Payments in Cost Sharing Arrangements in the Microsoft, Inc. 2004-2006 Audit Case [DRAFT]	12/11/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; Ahmad Shahshahani;	Draft of a memo among examiners discussing decisions involved in managing examination resources and arriving at a determination regarding certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042660	MSFOIA_WH042660	0.7.72.52502			Draft IDR	None provided on document	1/28/2008	Paul Weibel	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042661	MSFOIA_WH042666	0.7.72.96189			Draft letter	Expert Services - Cost Sharing Buy-In Valuations	Not Dated	Charles Davis	Not indicated on document	Discussion draft of a letter to potential outside experts, for circulation among other examiners to solicit edits and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042667	MSFOIA_WH042669	0.7.72.95685			Draft Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042670	MSFOIA_WH042671	0.7.72.95703			Workpaper	Summary of Buy-in Payments / Transfer Pricing	3/10/2008	Paul Weibel	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042672	MSFOIA_WH042674	0.7.72.95294			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; P. White; Fred Rapaport;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042675	MSFOIA_WH042675	0.7.72.81887			Email	RE: One More Question?	2/12/2008	William McCarthy	Paul Weibel; Michael Aarstol;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the hiring of expert services contractor for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042676	MSFOIA_WH042677	0.7.72.81905			Email	RE: Proposal	2/20/2008	Paul Weibel	Charles Davis;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the hiring of expert services contractor for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042678	MSFOIA_WH042678	0.7.72.81907			Email	Proposal	3/7/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel; D. Frisch;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042679	MSFOIA_WH042679	0.7.72.82026			Email	RE: One More Question?	2/12/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042680	MSFOIA_WH042680	0.7.72.82025			Email	Proposal	2/20/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel; D. Frisch;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042681	MSFOIA_WH042681	0.7.72.81987			Email	Expert Services - Cost Sharing Buy-In Valuations	2/7/2008	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042682	MSFOIA_WH042682	0.7.72.81995			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/27/2008	Paul Weibel	Michael Aarstol;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042683	MSFOIA_WH042684	0.7.72.82012			Email	RE: Proposal	2/20/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Charles Davis; William McCarthy; Alton White;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the hiring of expert services contractor for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042685	MSFOIA_WH042685	0.7.72.81930			Email	RE: One More Question?	2/12/2008	Paul Weibel	William McCarthy;	Discussion including IRS and IRS attorneys regarding decisions to be made with respect to the hiring of expert services contractor for the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042686	MSFOIA_WH042687	0.7.72.81936			Email	RE: Proposal	2/26/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042694	MSFOIA_WH042695	0.7.72.81998			Agreement	Disclosure Statement	2/20/2008	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document communicating details sought for consideration of decision about regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042696	MSFOIA_WH042701	0.7.72.81969			Draft letter	Expert Services - Cost Sharing Buy-In Valuations	2/11/2008	Charles Davis	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion draft of a letter to a prospective expert services contractor discussing examiners' preliminary thoughts about how exam will be conducted and issues of focus.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042702	MSFOIA_WH042707	0.7.72.95688			Draft letter	Expert Services - Cost Sharing Buy-In Valuations	2/11/2008	Charles Davis	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion draft of a letter to a prospective expert services contractor discussing examiners' preliminary thoughts about how exam will be conducted and issues of focus.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042708	MSFOIA_WH042708	0.7.72.82015			Email	RE: Expert Services - Cost Sharing Buy-in Valuations	2/8/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042709	MSFOIA_WH042709	0.7.72.82018			Email	Expert Services - Cost Sharing Buy-in Valuations	2/7/2008	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042710	MSFOIA_WH042710	0.7.72.81989			Email	Expert Services - Cost Sharing Buy-in Valuations	3/10/2008	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042711	MSFOIA_WH042711	0.7.72.81946			Email	RE: Expert Services - Cost Sharing Buy-in Valuations	2/7/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042712	MSFOIA_WH042712	0.7.72.52788			Draft memo	None provided on document	1/25/2008	Paul Weibel	Not indicated on document	Discussion draft of language for a memo to communicate examiner's preliminary thoughts about issues being examined for purposes of a briefing.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042713	MSFOIA_WH042751	0.7.72.84392			PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Presentation provided by expert services contractor candidate.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042752	MSFOIA_WH042780	0.7.72.95352			Letter	None provided on document	2/25/2008	Ceteris	Charles Davis;	Expert response to questions	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042781	MSFOIA_WH042797	0.7.72.94981			Draft memo	Performance Work Statement (PWS)	4/1/2008	Not indicated on document	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042798	MSFOIA_WH042803	0.7.72.94986			Draft Contract	Chapter 2 - Outside Expert Requisition	2/4/2008	Not indicated on document	Not indicated on document	Internal form providing information needed to determine whether to procure expert services	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042804	MSFOIA_WH042805	0.7.72.94977			Draft workpaper	None provided on document	5/1/2008	Not indicated on document	Not indicated on document	Independent Government Cost Estimate Expert Witness	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042806	MSFOIA_WH042806	0.7.72.82388			Workpaper	APAC Buy-In	7/1/2008	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042807	MSFOIA_WH042815	0.7.72.82406			Workpaper	None provided on document	8/17/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042816	MSFOIA_WH042816	0.7.72.82405			Spreadsheet	International Agent Issue Time Line	7/1/2008	Paul Weibel	Not indicated on document	Document communicating examiners' preliminary thoughts regarding issues and activities of focus during examination, used to inform decisions regarding management of exam resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042817	MSFOIA_WH042849	0.7.72.82449			Spreadsheet	MS Initial Risk Analysis	7/12/2007	Paul Weibel	Not indicated on document	Document communicating analysis of issues being examined and preliminary details about exam resource management, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042850	MSFOIA_WH042851	0.7.72.84393			Memo	QUESTIONS – CASE INFORMATION § 482 COST SHARING BUY-IN ISSUE FOCUS WORKSHOP	4/23/2008	Not indicated on document	Not indicated on document	Notes providing requested information about examiners' preliminary thoughts and activities around an issue that is being examined in various enforcement activities, including the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042852	MSFOIA_WH042860	0.7.72.82395			Notes	Audit Status Meeting	3/5/2008	Not indicated on document	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042861	MSFOIA_WH042862	0.7.72.82414			Workpaper	None provided on document	7/1/2008	Fred Rapaport	Not indicated on document	Examiner's notes communicating preliminary thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042863	MSFOIA_WH042866	0.7.72.82358			Workpaper	Preliminary Commentary for International Examiner Audit Plan	7/1/2008	Fred Rapaport	Not indicated on document	Examiner's notes communicating preliminary thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042867	MSFOIA_WH042887	0.7.72.84411			PowerPoint Presentation	Microsoft Corp.	7/1/2008	Joy Yen	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042888	MSFOIA_WH042890	0.7.72.82425			Notes	Audit Status Meeting	10/16/2007	Not indicated on document	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042896	MSFOIA_WH042896	0.7.72.82242			Notes	Conference Call Discussion, IMTs - §936 and Cost Sharing Involvement	4/1/2008	Not indicated on document	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042897	MSFOIA_WH042899	0.7.72.82124			Email	Red Highlight Info	5/20/2008	Paul Weibel	James Ryan, Fred Rapaport, Joy Yen	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042900	MSFOIA_WH042900	0.7.72.82139			Email	PS	5/20/2008	Paul Weibel	J. Ryan;	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042901	MSFOIA_WH042902	0.7.72.84692			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/5/2007	Fred Rapaport	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042905	MSFOIA_WH042921	0.7.72.82010			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	4/10/2008	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042922	MSFOIA_WH042923	0.7.72.81952			Letter	None provided on document	Not Dated	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion draft of letter regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042924	MSFOIA_WH042925	0.7.72.81891			Email	RE: Redmond Cost Share Case	4/17/2008	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042926	MSFOIA_WH042927	0.7.72.81904			Email	RE: Redmond Cost Share Case	4/17/2008	Paul Weibel	A. Shahahani, Michael Aarstol, Joy Yen, Alton White, Fred Rapaport, Charles Davis, Cheryl Potop-Jackson, Julie izumoto, JoAnn Cutler, William McCarthy;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042928	MSFOIA_WH042929	0.7.72.81993			Email	RE: Redmond Cost Share Case	5/2/2008	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042930	MSFOIA_WH042930	0.7.72.81953			Email	Re: IRS Proposal	4/2/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042931	MSFOIA_WH042932	0.7.72.81977			Email	RE: Redmond Cost Share Case	4/17/2008	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042933	MSFOIA_WH042934	0.7.72.81892			Draft letter	None provided on document	Not Dated	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Draft Letter to non-selected outside expert	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042935	MSFOIA_WH042940	0.7.72.82005			Resume/Biography	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/1/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Information submitted by prospective expert services contractor who was not ultimately selected for hire, to be used by examiners to make decisions regarding hiring of contractor and overall exam strategy.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042941	MSFOIA_WH042944	0.7.72.82011			Email	RE: Contract Proposal	3/28/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042945	MSFOIA_WH042946	0.7.72.81934			Memo	Fee estimates for taxpayer cost sharing issues	7/1/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Responses from outside expert being considered for possible contract to examiners' questions. This contractor was not ultimately selected.	(b)(3)/6103(e)(7); (b)(4); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Preliminary estimates and other information offered by prospective contractor who was not ultimately selected for hire constitutes commercial and financial information expected to be kept confidential, disclosure of which could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042947	MSFOIA_WH042948	0.7.72.81889			Email	RE: Contract Proposal	3/14/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042949	MSFOIA_WH042950	0.7.72.81912			Email	RE: Contract Proposal	3/13/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042951	MSFOIA_WH042952	0.7.72.81911			Email	RE: Contract Proposal	3/18/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042953	MSFOIA_WH042956	0.7.72.81948			Email	RE: Contract Proposal	3/24/2008	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042957	MSFOIA_WH042958	0.7.72.81973			Email	RE: Contract Proposal	3/17/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel; William McCarthy	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042959	MSFOIA_WH042961	0.7.72.81924			Email	RE: Contract Proposal	3/18/2008	Michael Aarstol	Paul Weibel, cc: William McCarthy;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042962	MSFOIA_WH042964	0.7.72.81941			Email	RE: Contract Proposal	3/18/2008	William McCarthy	Paul Weibel, Michael Aarstol;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042965	MSFOIA_WH042966	0.7.72.96313			Email	FW: re: RTS REQUEST # L-8-L3-01-ES-F03 Expert	5/8/2008	JoAnn Cutler	Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042970	MSFOIA_WH042971	0.7.72.95970			Workpaper	None provided on document	3/26/2008	JoAnn Cutler	Not indicated on document	Draft of a cost estimate document used to communicate preliminary thoughts and analysis to assist with decisions regarding hiring of expert services contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042972	MSFOIA_WH042975	0.7.72.95894			Email	RE: Non-Selected Outside Experts	5/3/2008	JoAnn Cutler	Julie izumoto; Paul Weibel;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042976	MSFOIA_WH042980	0.7.72.81959			Draft Contract	Chapter 2 - Outside Expert Requisition	3/26/2008	Paul Weibel	Not indicated on document	Internal form providing information needed to determine whether to procure expert services	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042981	MSFOIA_WH042982	0.7.72.81938			Agreement	Disclosure Statement	3/26/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Information submitted by prospective expert services contractor who was not ultimately selected for hire, to be used by examiners to make decisions regarding hiring of contractor and overall exam strategy.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042983	MSFOIA_WH042983	0.7.72.81901			Email	Statement of Work	4/15/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel; [Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042984	MSFOIA_WH042984	0.7.72.81992			Email	Contract - background checks	4/9/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel; cc: [Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042985	MSFOIA_WH042985	0.7.72.81962			Email	MS... 04-06 AUDIT case - references for experts	4/16/2008	Michael Aarstol	Ahmad Shahshahani; cc: Paul Weibel; Cheryl Potop-Jackson;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042986	MSFOIA_WH042986	0.7.72.81980			Email	RE: Proposal	3/10/2008	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042987	MSFOIA_WH042987	0.7.72.81939			Email	References	4/9/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel; cc: [Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042988	MSFOIA_WH042988	0.7.72.81940			Email	Re: IRS Proposal	4/1/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel; [Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH042989	MSFOIA_WH042990	0.7.72.81917			Draft letter	None provided on document	Not Dated	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Information submitted by prospective expert services contractor who was not ultimately selected for hire, to be used by examiners to make decisions regarding hiring of contractor and overall exam strategy.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043000	MSFOIA_WH043000	0.7.72.82751			Draft IDR	None provided on document	Not Dated	Paul Weibel	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043001	MSFOIA_WH043002	0.7.72.95719			Draft letter	None provided on document	10/23/2008	Charles Davis	Microsoft Corporation	Unsigned discussion draft of a letter, to be shared with other examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043003	MSFOIA_WH043003	0.7.72.95046			Email	Outside expert assistance add'l buy-in analysis	11/19/2008	Cheryl Potop-Jackson	Paul Weibel; Fred Rapaport; Douglas Odell; William McCarthy; Joy Yen; cc: Charles Davis; Alton White;	Discussion regarding potential contractor being considered for hire by the Service with respect to the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043008	MSFOIA_WH043008	0.7.72.84535			Email	RE: CSA Question	9/24/2008	Fred Rapaport	William McCarthy, Paul Weibel	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043009	MSFOIA_WH043009	0.7.72.82578			Email	documents	9/29/2008	Fred Rapaport	William McCarthy, Paul Wiebel	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043010	MSFOIA_WH043010	0.7.72.95101			Draft workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/13/2009	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043011	MSFOIA_WH043011	0.7.72.95615			Email	Court Reporter	1/14/2009	Alton White	Charles Davis, Paul Wiebel, JoAnn Cutler	Internal discussion regarding preliminary planning decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043022	MSFOIA_WH043023	0.7.72.95428			Email	RE: Court Reporter	1/14/2009	Paul Wiebel	Charles Davis, Alton White, Cheryl Potop-Jackson	Internal discussion regarding preliminary planning decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043025	MSFOIA_WH043026	0.7.72.82336			Email	RE: Travel Authorization	1/14/2009	Paul Wiebel	William McCarthy	Internal discussion regarding preliminary planning decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043027	MSFOIA_WH043028	0.7.72.95158			Memo	Budget Assessment Report, TIRWR-08-C-00022	1/26/2009	Ceteris	Julie izumoto;	Communicating assessment of resources allocated for examination, to assist with decisions being made by examiners regarding prospective enforcement activity.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043029	MSFOIA_WH043029	0.7.72.83166			Draft IDR	Form 4564 Information Document Request	3/2/2009	Douglas Odell	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043030	MSFOIA_WH043030	0.7.72.54296			Spreadsheet	SUMMARY OF ADJUSTMENTS - PEOPLE AND OTHER COSTS	Not dated	Marie Ishii	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043032	MSFOIA_WH043049	0.7.72.83296			Draft NOPA	Form 886A - Explanation of Items	10/22/2009	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043050	MSFOIA_WH043084	0.7.72.82836			Draft NOPA	Form 886A - Explanation of Items	11/16/2009	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043085	MSFOIA_WH043102	0.7.72.83250			Draft NOPA	Form 886A - Explanation of Items	12/8/2009	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043103	MSFOIA_WH043166	0.7.72.81580			Workpaper	None provided on document	1/12/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043167	MSFOIA_WH043170	0.7.72.39400			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/25/2009	Fred Rapaport	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043171	MSFOIA_WH043183	0.7.72.84681			Workpaper	Crude Estimate of CIP Methodology - Americas CSA	2/10/2010	Fred Rapaport	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043187	MSFOIA_WH043187	0.7.72.84377			Workpaper	TP's Buy-in Calculation (or Cost Share payment calculation)	3/12/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043188	MSFOIA_WH043188	0.7.72.81561			Workpaper	TP's Buy-in Calculation (or Cost Share payment calculation)	3/12/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043194	MSFOIA_WH043201	0.7.72.81566			Draft NOPA	Form 886A - Explanation of Items	3/18/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043202	MSFOIA_WH043202	0.7.72.84703			Spreadsheet	Maria Hwang Briefing	3/24/2010	Paul Weibel	Maria Hwang;	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043203	MSFOIA_WH043205	0.7.72.81575			Draft NOPA	Form 5701 Notice of Proposed Adjustment	4/16/2010	Unknown	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043206	MSFOIA_WH043210	0.7.72.96145			Draft Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043215	MSFOIA_WH043215	0.7.72.84457			Email	Transfer Price	4/16/2010	Paul Weibel	Joy Yen;	Discussion among examiners of issues being examined during Microsoft audit, and comment regarding examiner's family member's health.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C) (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Employee's privacy interest in details about family member's health is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043216	MSFOIA_WH043217	0.7.72.84249			Spreadsheet	None provided on document	Not Dated	Not indicated on document	Not indicated on document	Preliminary workplan provided by expert services contractor to examiners to assist with decisions being made regarding the use of contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043218	MSFOIA_WH043218	0.7.72.82612			Email	RE: Heads Up Follow-up	3/26/2010	Ceteris	Paul Weibel;	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043219	MSFOIA_WH043219	0.7.72.81751			Email	RE: MOPR RPSM Report	4/6/2010	Ceteris	Paul Weibel;	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043220	MSFOIA_WH043221	0.7.72.84368			Email	Redmond Case - Alternative	3/25/2010	Alton White	Charles Davis; Walker Marty; Kariya Sharon M; Joy Yen; Paul Weibel; Cheryl Potop-Jackson; William McCarthy; Fred Rapaport;	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043224	MSFOIA_WH043227	0.7.72.84488			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Not indicated on document	Not indicated on document	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043228	MSFOIA_WH043244	0.7.72.84234			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	5/11/2010	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043245	MSFOIA_WH043261	0.7.72.84645			Draft memo	Performance Work Statement (PWS)	5/20/2010	Not indicated on document	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043283	MSFOIA_WH043299	0.7.72.84226			Draft memo	Performance Work Statement (PWS)	5/21/2010	Not indicated on document	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043300	MSFOIA_WH043316	0.7.72.84331			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	5/26/2010	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043330	MSFOIA_WH043330	0.7.72.96074			Email	Simple Int'l Timeline	4/23/2010	Paul Weibel	Cheryl Potop-Jackson;	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043335	MSFOIA_WH043336	0.7.72.81592			Draft workpaper	Acquisition Buy-In Summary	6/28/2010	Fred Rapaport	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043337	MSFOIA_WH043342	0.7.72.84263			Workpaper	None provided on document	10/14/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043345	MSFOIA_WH043384	0.7.72.82579			Draft NOPA	Form 886A - Explanation of Items	10/21/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043385	MSFOIA_WH043385	0.7.72.81584			Draft NOPA	Form 5701 Notice of Proposed Adjustment	10/28/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043388	MSFOIA_WH043388	0.7.72.81792			Email	RE: Memory	10/28/2010	Joy Yen	Paul Weibel	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043389	MSFOIA_WH043394	0.7.72.84471			Workpapers	None provided on document	11/19/2010	Paul Weibel	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043395	MSFOIA_WH043395	0.7.72.84318			Workpaper	Issue: Cost Sharing (Americas) - RAB Calculation - 200606	6/9/2009	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043403	MSFOIA_WH043404	0.7.72.81810			Email	FW: Memory	11/1/2010	Joy Yen	Paul Weibel;	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043410	MSFOIA_WH043413	0.7.72.84273			Draft memo	None provided on document	12/13/2010	Joy Yen, Douglas Odell	Not indicated on document	Copy of communications sharing examiner's preliminary analysis of an issue being examined, for consideration of exam team involved in audit decisions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043415	MSFOIA_WH043415	0.7.72.81634			Workpaper	Table 10. Calculation of Buy-In	1/19/2011	Paul Weibel	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043416	MSFOIA_WH043424	0.7.72.84268			Draft memo	Transfer Price for Sale of Software during Fiscal Year 2006	1/12/2011	Joy Yen	Not indicated on document	Copy of communications sharing examiner's preliminary analysis of an issue being examined, for consideration of exam team involved in audit decisions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043425	MSFOIA_WH043442	0.7.72.84420			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043450	MSFOIA_WH043456	0.7.72.81868			Workpaper	None provided on document	Not Dated	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043457	MSFOIA_WH043457	0.7.72.81675			Workpaper	None provided on document	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043458	MSFOIA_WH043462	0.7.72.81770			Workpaper	None provided on document	Not Dated	Not indicated on document	Not indicated on document	Expert services contractor's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043464	MSFOIA_WH043468	0.7.72.81780			Workpaper	None provided on document	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043469	MSFOIA_WH043485	0.7.72.81711			Workpaper	None provided on document	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043486	MSFOIA_WH043496	0.7.72.81793			Workpaper	None provided on document	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043497	MSFOIA_WH043499	0.7.72.81859			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043500	MSFOIA_WH043512	0.7.72.84688			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043516	MSFOIA_WH043530	0.7.72.81853			Workpaper	None provided on document	Not Dated	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043531	MSFOIA_WH043531	0.7.72.84334			Workpaper	CONCLUSION	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043532	MSFOIA_WH043532	0.7.72.81815			Memo	ISSUE: Subpart F Income (Puerto Rico CFC/MOPR)	4/22/2011	Douglas Odell	Not indicated on document	Copy of communications sharing examiner's preliminary analysis of an issue being examined, for consideration of exam team involved in audit decisions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043538	MSFOIA_WH043590	0.7.72.39585			Draft NOPA	draft NOPA 41 re MOPR buy-in	4/22/2011	Paul Weibel	Not indicated on document	Discussion draft of a document presenting agency's position and analysis regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043593	MSFOIA_WH043593	0.7.72.39558			Draft Workpaper	Form 4665 (continued)	Not Dated	Not indicated on document	Not indicated on document	Draft of an internal form communicating preliminary details for consideration by managers responsible for making decisions regarding exam activity.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043594	MSFOIA_WH043594	0.7.72.39351			Draft Workpaper	Form 4665 (continued)	Not Dated	Not indicated on document	Not indicated on document	Draft of an internal form communicating preliminary details for consideration by managers responsible for making decisions regarding exam activity.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043595	MSFOIA_WH043595	0.7.72.39454			Draft Workpaper	Report Transmittal	Not Dated	Not indicated on document	Microsoft Corporation	Draft of an internal form communicating preliminary details for consideration by managers responsible for making decisions regarding exam activity.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043596	MSFOIA_WH043597	0.7.72.39494			Draft Workpaper	Report Transmittal	Not Dated	Not indicated on document	Microsoft Corporation	Draft of an internal form communicating preliminary details for consideration by managers responsible for making decisions regarding exam activity.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043602	MSFOIA_WH043602	0.7.72.22241			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/27/2009	Kenneth Christman	Crystal Brooks; cc: Christopher Bello	Internal communication among IRS Chief Counsel attorneys regarding a request for legal advice from examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043603	MSFOIA_WH043603	0.7.72.22254			Email	FW: Americas TLA and CSA and Distribution Agreement	10/7/2009	Anne Shelburne	Christopher Bello; Joseph Tobin	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043604	MSFOIA_WH043609	0.7.72.22254.1			Agreement	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document from Microsoft shared with agency attorneys to solicit legal advice during the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043610	MSFOIA_WH043631	0.7.72.22254.2			Agreement	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document from Microsoft shared with agency attorneys to solicit legal advice during the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043632	MSFOIA_WH043642	0.7.72.22254.3			Agreement	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document from Microsoft shared with agency attorneys to solicit legal advice during the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043643	MSFOIA_WH043644	0.7.72.22258			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/1/2009	Christopher Bello	Kenneth Christman ; Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043645	MSFOIA_WH043647	0.7.72.22259			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/1/2009	Kenneth Christman	Christopher Bello	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043672	MSFOIA_WH043693	0.7.72.22307.1			Agreement	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document from Microsoft shared with agency attorneys to solicit legal advice during the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043694	MSFOIA_WH043704	0.7.72.22307.2			Agreement	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document from Microsoft shared with agency attorneys to solicit legal advice during the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043706	MSFOIA_WH043906	0.7.72.22311.1			Agreement	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document from Microsoft shared with agency attorneys to solicit legal advice during the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043937	MSFOIA_WH043944	0.7.72.200183.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/14/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043949	MSFOIA_WH043951	0.7.72.205033.1			Draft Memo	Request for Approval of Initial P-4-5 Deviation	Not Dated	Alton White	Nancy Bronson;	Unsigned discussion draft of a memo providing examiner's thoughts and seeking decision from executives regarding the assignment of employee to assist with certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C) (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Employee's privacy interest in details about work assignment is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043954	MSFOIA_WH043956	0.7.72.204759.1			Draft Memo	Request for Approval of Initial P-4-5 Deviation	Not Dated	Alton White	Kathy Robbins; Nancy Bronson; Carol Poindexter	Unsigned discussion draft of a memo providing examiner's thoughts and seeking decision from executives regarding the assignment of employee to assist with certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C) (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Employee's privacy interest in details about work assignment is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043958	MSFOIA_WH043960	0.7.72.203947.1			Draft Memo	Request for Approval of Initial P-4-5 Deviation	Not Dated	Alton White	Kathy Robbins; Carol Poindexter; Nancy Bronson;	Unsigned discussion draft of a memo providing examiner's thoughts and seeking decision from executives regarding the assignment of employee to assist with certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Employee's privacy interest in details about work assignment is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043977	MSFOIA_WH043987	0.7.72.127481.1			Spreadsheet	CSA BUY-IN INVENTORY REPORT	3/2/2010	Geraldine Quinn	Michael Danilack; DeNard Paul D; Gloria Sullivan; Drenthe Pamela J; Leonard Barbara M; Kroening Linda M; Tonuzi Drita; Musher Steven A; Ricca Bettie N; Christopher Bello; Silver Mery;	An internal spreadsheet of open CSA buy-in cases annotated with information industry counsel had compiled and providing details as to proposed adjustments.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	The withheld information is deliberative in that it contains opinions and/or recommendations reflecting the "give-and-take" of the agency's deliberative processes which may or may not have led to final agency determinations. The disclosure of this information would expose the decision-making processes of the agency in such a way as to discourage candid discussion within the agency and undermine its ability to perform its tax administration functions. It is therefore withheld pursuant to the deliberative process privilege under FOIA exemption 5. This information is also being withheld pursuant to FOIA exemption 7A, and FOIA exemption 3 in conjunction with 26 U.S.C. § 6103(e)(7). Further, certain of the information is being withheld pursuant to FOIA exemption 3 and the confidentiality provisions of 26 U.S.C. § 6103(a) as it consists of the Federal tax return information of third party taxpayer(s) to which plaintiff has failed to demonstrate any entitlement.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043988	MSFOIA_WH043988	0.7.72.127481.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043990	MSFOIA_WH043992	0.7.72.128956.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH043993	MSFOIA_WH044083	0.7.72.128956.2			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/6/2010	Joy Yen	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044102	MSFOIA_WH044102	0.7.72.127058.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044109	MSFOIA_WH044151	0.7.72.23522			Workpaper	Large Case Examination Plan Transmittal	12/20/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044152	MSFOIA_WH044152	0.7.72.23630			Workpaper	Examiner's Risk Analysis Worksheet	8/25/2008	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044155	MSFOIA_WH044156	0.7.72.23615			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/27/2007	Michael Aarstol	Alton White, cc: Charles Davis;	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044188	MSFOIA_WH044204	0.7.72.23397			Draft PowerPoint	TIRWR-08-C-00022 Phase 3 Briefing	4/15/2009	Ceteris	Not indicated on document	Discussion draft of a presentation slide deck addressing details of expert services contractor's analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044206	MSFOIA_WH044209	0.7.72.23542			Draft memo with handwritten notes	Sample questions for KPMG regarding Americas Buy-in Report	10/8/2008	Ceteris	Paul Weibel	Discussion draft of a memo from expert services contractor with notes reflecting examiner's preliminary thoughts and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044210	MSFOIA_WH044213	0.7.72.23450			Draft Memo	Sample questions for KPMG regarding Americas Buy-in Report	10/9/2008	Ceteris	Paul Weibel	Preliminary discussion draft of questions to be used during interviews to elicit information to inform analysis and decisions related to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044286	MSFOIA_WH044299	0.7.72.197865.1			Workpaper	CASE HISTORY	8/11/2009	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044303	MSFOIA_WH044315	0.7.72.195007.1			Workpaper	CASE HISTORY	12/3/2009	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044317	MSFOIA_WH044317	0.7.72.198939			Email	RE: CSA Danilack Outline	3/3/2010	William McCarthy	Laurel Robinson; Goodson Cathy A	Internal communication among agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044318	MSFOIA_WH044340	0.7.72.198939.1			Draft PowerPoint	Microsoft Cost Sharing	3/3/2010	William McCarthy	Laurel Robinson;	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044349	MSFOIA_WH044372	0.7.72.195295.1			PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Joy Yen	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044383	MSFOIA_WH044383	0.7.72.198950.1			PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Joy Yen	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044442	MSFOIA_WH044442	0.7.72.196744			Email	FW: Tax Form	11/11/2010	William McCarthy	Cathy Goodson;	Internal communication among agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044445	MSFOIA_WH044450	0.7.72.197757.1			Draft memo	Transfer Pricing Hazards	Not Dated	Melissa Hilty	Not indicated on document	Unsigned discussion draft of memo communicating legal advice sought by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044457	MSFOIA_WH044457	0.7.72.199293			Email	MS update	3/3/2011	William McCarthy	Goodson Cathy A ;	Transmitting a certain document between agency attorneys engaged in providing legal advice to examiners	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044458	MSFOIA_WH044458	0.7.72.199293.1			Draft memo	SharePoint Entry	3/3/2011	William McCarthy	Not indicated on document	Summary of Conference Call with Counsel and Exam Economist, communicating thoughts and impressions of agency attorney regarding legal advice sought by examiners to assist with decisions involved in the audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044461	MSFOIA_WH044463	0.7.72.199083.1			Workpaper	NATURAL RATE COMPUTATION	3/22/2011	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044464	MSFOIA_WH044464	0.7.72.194988			Email	FW: Draft report #2 (nits)	3/23/2011	William McCarthy	Goodson Cathy A ;	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044469	MSFOIA_WH044469	0.7.72.198927			Email	FW: Combination Reminder-Observation-Question	4/4/2011	William McCarthy	Cathy Goodson;	Internal communication among agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044479	MSFOIA_WH044484	0.7.72.197789.1			Draft Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not Dated	Not indicated on document	Not indicated on document	Unsigned discussion draft of memo communicating legal advice sought by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044490	MSFOIA_WH044491	0.7.72.199089			Email	RE: NOPA (round 2)	4/15/2011	William McCarthy	Goodson Cathy A ;	Internal communication among agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044509	MSFOIA_WH044509	0.7.72.199266			Workpaper	LMSB TECHMIS CASE OPENING SHEET	5/11/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044511	MSFOIA_WH044511	0.7.72.194835.1			Workpaper	LMSB TECHMIS CASE OPENING SHEET	5/16/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044521	MSFOIA_WH044654	0.7.72.198848.1			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/18/2011	Microsoft Corporation	IRS	Certain document form Microsoft shared with other examiners and with agency attorney to solicit legal advice on a particular subject.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044657	MSFOIA_WH044657	0.7.72.195291.1.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/20/2011	Not indicated on document	Not indicated on document	Briefing from a case involving a taxpayer other than Microsoft, shared among attorneys to inform the drafting of a document for the Microsoft exam.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044658	MSFOIA_WH044658	0.7.72.195291.1.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/20/2011	Not indicated on document	Not indicated on document	Briefing from a case involving a taxpayer other than Microsoft, shared among attorneys to inform the drafting of a document for the Microsoft exam.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044659	MSFOIA_WH044659	0.7.72.195291.1.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/15/2011	Not indicated on document	Not indicated on document	Briefing from a case involving a taxpayer other than Microsoft, shared among attorneys to inform the drafting of a document for the Microsoft exam.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044664	MSFOIA_WH044665	0.7.72.195291.4			Email	RE: Microsoft Briefing	7/20/2011	Laurel Robinson	Cathy Goodson cc: Mary Wynne, William McCarthy	Internal communication among agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044672	MSFOIA_WH044695	0.7.72.195311.1			Draft PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/23/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044697	MSFOIA_WH044720	0.7.72.194595.1			Draft PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044721	MSFOIA_WH044721	0.7.72.197919			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions] request	8/3/2011	William McCarthy	Goodson Cathy A ;	Discussion among agency attorneys regarding a request for legal advice from examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044722	MSFOIA_WH044741	0.7.72.197919.1			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	William McCarthy	Kenneth Christman, Christopher Bello	Memo requesting legal advice from agency attorneys regarding decisions involved in examining certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044742	MSFOIA_WH044742	0.7.72.195157			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions] request	8/3/2011	Goodson Cathy A	William McCarthy ;	Discussion among agency attorneys regarding a request for legal advice from examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044743	MSFOIA_WH044762	0.7.72.195157.1			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/1/2009	William McCarthy	Kenneth Christman, Christopher Bello	Memo requesting legal advice from agency attorneys regarding decisions involved in examining certain issues during the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Reflects the thoughts and impressions of government attorneys, and/or information provided to solicit or inform legal advice to be provided by government attorneys who are providing legal assistance to IRS examiners. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044774	MSFOIA_WH044774	0.7.72.195278.1			Draft IDR	Draft IDR language (Form 5471)	Not dated	Not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044776	MSFOIA_WH044777	0.7.72.198918.1			Draft IDR	Draft IDR language (Form 5471)	Not dated	Not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044778	MSFOIA_WH044779	0.7.72.198934			Draft IDR	Draft IDR language (Form 5471)	Not dated	Not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044780	MSFOIA_WH044781	0.7.72.196328			Draft IDR	Draft IDR language (Form 5471)	Not dated	Not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044783	MSFOIA_WH044803	0.7.72.140285.1			Draft PowerPoint	XYZ Corp.	3/11/2008	Joy Yen, Michael Aarstol	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044818	MSFOIA_WH044822	0.7.72.137902			Email	RE: Another Change RE: Seattle Cost Share Case	3/24/2008	Matthew Hartman	Xhin Chow;	Internal communication among IRS examiners and agency attorneys regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044858	MSFOIA_WH044858	0.7.72.141996.1			Notes	Conference Call Discussion, IMTs - \$936 and Cost Sharing Involvement	4/1/2008	Cheryl Potop-Jackson	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044863	MSFOIA_WH044947	0.7.72.180345.1			Draft PowerPoint	Coordinated Issue Paper, \$482 CSA Buy-in Workshops	3/11/2008	Joy Yen, Michael Aarstol	Not indicated on document	Discussion draft of presentation to be used to brief issues being examined in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044949	MSFOIA_WH044959	0.7.72.161608.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH044979	MSFOIA_WH045048	0.7.72.150576.1			Spreadsheet	Significant \$ 482 Buy-in Cases	Not dated	Not indicated on document	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045049	MSFOIA_WH045049	0.7.72.162201			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/18/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Internal communication among IRS examiners regarding decisions involved in selecting expert services contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045050	MSFOIA_WH045059	0.7.72.162201.1			Legal research document	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Journal article by expert services contractor considered but not selected	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045060	MSFOIA_WH045063	0.7.72.162201.2			Resume/Biography	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Bio & C.V. of potential expert services contractor being considered by examination team	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045064	MSFOIA_WH045064	0.7.72.135039			Email	RE: two other Expert consultants recommended have conflicts....other suggestions?	4/29/2008	M. Calabrese	M. Calabrese; Thomas Vidano; Boorstein Joseph; Espinosa Andres E; Southam John; Williams Lillie M; Guidone James S; Peltier Steven W; Hartman Matthew C; Boorstein Joseph; Espinosa Andres E; Southam John; Williams Lillie M; Guidone James S; Peltier Steven W; Hartman Matthew C	Discussion among agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045068	MSFOIA_WH045100	0.7.72.151170.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045101	MSFOIA_WH045201	0.7.72.151170.2			Workpaper	None provided on document	1/27/2009	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045203	MSFOIA_WH045266	0.7.72.171804.1			Workpaper	None provided on document	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045294	MSFOIA_WH045296	0.7.72.132425.1			Report	PTG Bi-Monthly Report	6/1/2010	Joanne Zhang	Not indicated on document	Report communicating examiner's preliminary thoughts and analysis regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045299	MSFOIA_WH045314	0.7.72.141798.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045315	MSFOIA_WH045315	0.7.72.141798.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045328	MSFOIA_WH045333	0.7.72.207389.1			Spreadsheet	None provided on document	10/29/2010	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

IRS Amended Vaughn Index
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2:15-cv-01605 (W.D. Wash.)

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045334	MSFOIA_WH045334	0.7.72.207389.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045335	MSFOIA_WH045337	0.7.72.206564			Spreadsheet	Annual Income Statement	10/29/2010	Joy Yen	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045482	MSFOIA_WH045490	0.7.72.206674.1			Draft Rebuttal	Rebuttal to 30-Day Protest Letter	Not Dated	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045491	MSFOIA_WH045500	0.7.72.23794			Legal research document	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/19/2010	Melissa Hilty	Not indicated on document	Printout of a case from Westlaw containing handwritten notes by Melissa Hilty	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045503	MSFOIA_WH045503	0.7.72.113081.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045504	MSFOIA_WH045509	0.7.72.113081.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045528	MSFOIA_WH045528	0.7.72.114947.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045530	MSFOIA_WH045532	0.7.72.116162.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045558	MSFOIA_WH045558	0.7.72.110206.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045611	MSFOIA_WH045616	0.7.72.113341.1			Draft memo	Seattle Territory Visit, January 5th - 7th, 2011	1/31/2011	Patricia Chaback	Maria Hwang	Internal communication sharing examiner's preliminary thoughts and impressions to assist with decisions regarding issues being examined, as well as discussion of another taxpayer's exam.	(b)(3)/6103(a) and 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Information related to the examinations of taxpayers who are not Microsoft constitutes return information statutorily protected from disclosure by IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045637	MSFOIA_WH045637	0.7.72.119636.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045642	MSFOIA_WH045642	0.7.72.258777			Spreadsheet	None provided on document	Not dated	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045643	MSFOIA_WH045671	0.7.72.258549			Workpaper	None provided on document	5/3/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045672	MSFOIA_WH045699	0.7.72.258785			Workpaper	Total Issues	5/3/2011	Cheryl Potop-Jackson	Microsoft Corporation	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045700	MSFOIA_WH045736	0.7.72.258784			Workpaper	Total Issues	5/4/2011	Cheryl Potop-Jackson	Microsoft Corporation	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045737	MSFOIA_WH045737	0.7.72.50701			Workpaper	None provided on document	6/25/2008	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045738	MSFOIA_WH045738	0.7.72.50695			Workpaper	None provided on document	4/21/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045739	MSFOIA_WH045739	0.7.72.49837			Workpaper	None provided on document	4/21/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045740	MSFOIA_WH045740	0.7.72.50375			Notes	NOTES TO MEETING	8/11/2009	Marie Ishii	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045741	MSFOIA_WH045745	0.7.72.51449			Workpaper	None provided on document	8/4/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH045746	MSFOIA_WH046807	0.7.72.50462			Workpaper	None provided on document	8/4/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH046808	MSFOIA_WH046811	0.7.72.49938			Workpaper	None provided on document	8/4/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH046812	MSFOIA_WH046812	0.7.72.51126			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	6/9/2009	Douglas Odell, Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH046813	MSFOIA_WH046813	0.7.72.50523			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/9/2009	Douglas Odell, Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH046814	MSFOIA_WH046837	0.7.72.50969			Workpaper	None provided on document	6/8/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH046838	MSFOIA_WH046845	0.7.72.51040			Workpaper	None provided on document	6/4/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH046846	MSFOIA_WH046853	0.7.72.50848			Workpaper	None provided on document	6/4/2009	M Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH046854	MSFOIA_WH046873	0.7.72.50432			Workpaper	None provided on document	6/9/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH046874	MSFOIA_WH046999	0.7.72.49893			Workpaper	None provided on document	6/9/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047000	MSFOIA_WH047271	0.7.72.50629			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/1/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047272	MSFOIA_WH047274	0.7.72.51565			Workpaper	None provided on document	7/6/2009	J. King, Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047275	MSFOIA_WH047278	0.7.72.51452			Workpaper	None provided on document	6/5/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047279	MSFOIA_WH047282	0.7.72.50140			Workpaper	None provided on document	6/15/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047283	MSFOIA_WH047283	0.7.72.51818			Workpaper	None provided on document	7/23/2009	Douglas Odell, Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047284	MSFOIA_WH047284	0.7.72.51431			Workpaper	None provided on document	7/10/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047285	MSFOIA_WH047285	0.7.72.51185			Workpaper	None provided on document	7/20/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047286	MSFOIA_WH047286	0.7.72.49666			Workpaper	None provided on document	7/20/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047287	MSFOIA_WH047287	0.7.72.51190			Workpaper	None provided on document	7/20/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047288	MSFOIA_WH047292	0.7.72.51013			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/28/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047293	MSFOIA_WH047295	0.7.72.50689			Draft NOPA	Form 886A - Explanation of Items	1/8/2008	F. Keiser, Marie Ishii	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047296	MSFOIA_WH047315	0.7.72.50849			Draft NOPA	Form 886A - Explanation of Items	8/3/2009	F. Keiser, Douglas Odell	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047316	MSFOIA_WH047319	0.7.72.50742			Draft Workpaper	Stock Options	12/17/2009	Not indicated on document	Microsoft Corporation	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047320	MSFOIA_WH047360	0.7.72.50277			Draft NOPA	Form 886A - Explanation of Items	12/17/2009	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047361	MSFOIA_WH047396	0.7.72.50811			Draft NOPA	Form 886A - Explanation of Items	12/17/2009	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047397	MSFOIA_WH047432	0.7.72.49684			Draft NOPA	Form 886A - Explanation of Items	12/17/2009	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047433	MSFOIA_WH047466	0.7.72.51045			Draft NOPA	Form 886A - Explanation of Items	12/17/2009	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047467	MSFOIA_WH047501	0.7.72.50356			Draft NOPA	Form 886A - Explanation of Items	12/17/2009	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047502	MSFOIA_WH047544	0.7.72.50698			Draft NOPA	Form 886A - Explanation of Items	12/17/2009	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047545	MSFOIA_WH047564	0.7.72.50463			Draft NOPA	Form 886A - Explanation of Items	12/17/2009	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047565	MSFOIA_WH047565	0.7.72.51344			Email	Redmond Buy-in - Keep in mind....htm	2/3/2020	Douglas Odell	Alton White, James Ryan, Cheryl Potop Jackson, Paul Weibel, Fred Rapaport, Charles Davis, Joy Yen, William McCarthy, Marie Ishii	Discussion including examiners and agency attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047566	MSFOIA_WH047572	0.7.72.50025			Workpaper	Examination Plan Issue Leadsheet	6/22/2010	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047573	MSFOIA_WH047575	0.7.72.50249			Draft NOPA	Form 886A - Explanation of Items	6/22/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047576	MSFOIA_WH047578	0.7.72.51224			Notes	STATUS MEETING UPDATE-DOMESTIC MEETING HELD ON October 16, 2007	10/15/2007	Marie Ishii	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047579	MSFOIA_WH047585	0.7.72.50955			Workpaper	Examination Plan Issue Leadsheet	6/22/2010	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047586	MSFOIA_WH047588	0.7.72.50679			Draft NOPA	Form 886A - Explanation of Items	6/22/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047589	MSFOIA_WH047591	0.7.72.49936			Notes	STATUS MEETING UPDATE-DOMESTIC MEETING HELD ON October 16, 2007	10/15/2007	Marie Ishii	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047592	MSFOIA_WH047592	0.7.72.50638			Email	Redmond Buy-in - Keep in mind...	2/3/2010	Douglas Odell	Alton White (Alton.S.White@irs.gov); Jim Ryan - 1307 ATM (James.E.Ryan@irs.gov); Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; Chuck Davis (Charles.D.Davis@irs.gov); Joy Yen (Joy.S.Yen@irs.gov); William McCarthy; Marie Ishii (Marie.L.Ishii@irs.gov);	Discussion including examiners and agency attorneys regarding decisions to be made with respect to the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Reflects the thoughts and impressions of attorneys formulating legal advice for their client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into plaintiff's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047593	MSFOIA_WH047612	0.7.72.44592			Workpaper	Examining Officer's Activity Record	3/12/2010	Marie Ishii	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047613	MSFOIA_WH047632	0.7.72.213217			Draft Contract	performance work statement - Section C	7/1/2008	Julie Izumoto	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047633	MSFOIA_WH047633	0.7.72.213242			Memo	Request for Investigation for Contract	7/15/2008	Julie Izumoto	National Background Investigations Center;	Information transmitted to inform decisions involved in hiring expert services contractor to assist with examination, indicating scope of resources allocated to examination.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal agency forms used to manage employees security access are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047634	MSFOIA_WH047634	0.7.72.213249			Memo	Request for Investigation for Contract	7/15/2008	Julie Izumoto	National Background Investigations Center;	Information transmitted to inform decisions involved in hiring expert services contractor to assist with examination, indicating scope of resources allocated to examination.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal agency forms used to manage employees security access are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047635	MSFOIA_WH047635	0.7.72.213248			Memo	Request for Investigation for Contract	7/15/2008	Julie Izumoto	National Background Investigations Center;	Information transmitted to inform decisions involved in hiring expert services contractor to assist with examination, indicating scope of resources allocated to examination.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal agency forms used to manage employees security access are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047636	MSFOIA_WH047636	0.7.72.213200			Memo	Request for Investigation for Contract	7/15/2008	Julie Izumoto	National Background Investigations Center;	Information transmitted to inform decisions involved in hiring expert services contractor to assist with examination, indicating scope of resources allocated to examination.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal agency forms used to manage employees security access are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047637	MSFOIA_WH047637	0.7.72.213265			Memo	Request for Investigation for Contract	7/15/2008	Julie Izumoto	National Background Investigations Center;	Information transmitted to inform decisions involved in hiring expert services contractor to assist with examination, indicating scope of resources allocated to examination.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal agency forms used to manage employees security access are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047638	MSFOIA_WH047638	0.7.72.213201			Memo	Request for Investigation for Contract	7/15/2008	Julie Izumoto	National Background Investigations Center;	Information transmitted to inform decisions involved in hiring expert services contractor to assist with examination, indicating scope of resources allocated to examination.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal agency forms used to manage employees security access are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047639	MSFOIA_WH047639	0.7.72.213177			Memo	Request for Investigation for Contract	7/15/2008	Julie Izumoto	National Background Investigations Center;	Information transmitted to inform decisions involved in hiring expert services contractor to assist with examination, indicating scope of resources allocated to examination.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal agency forms used to manage employees security access are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and direction of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047640	MSFOIA_WH047640	0.7.72.213196			Memo	Request for Investigation for Contract	7/15/2008	Julie Izumoto	National Background Investigations Center;	Information transmitted to inform decisions involved in hiring expert services contractor to assist with examination, indicating scope of resources allocated to examination.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal agency forms used to manage employees security access are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047653	MSFOIA_WH047654	0.7.72.23001			Workpaper	None provided on document	6/15/2009	JoAnn Cutler;	Julie Izumoto	Workpaper communicating analysis of resources available to conduct exam, for purposes of assisting with case management.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047683	MSFOIA_WH047685	0.7.72.397885			Email	RE: Rejected Request Conversation	8/15/2007	Elaine Wright	Cheryl Potop-Jackson;	Discussion among examiners about decisions involved in handling documents involved in the Microsoft examination, and indicating issues of focus for examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047686	MSFOIA_WH047688	0.7.72.403922			Email	RE: IDR Process	8/27/2007	Charles Davis	M. Szostak; Charles Davis	Preliminary discussion among examiners regarding decisions involved in issuing document requests to Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047690	MSFOIA_WH047691	0.7.72.394521.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047692	MSFOIA_WH047693	0.7.72.403720			Email	FW: Additional possibility	8/30/2007	Paul Weibel	Ahmad Shahshahani; Charles Davis; Cheryl Potop-Jackson; Joy Yen; Michael Aarstol; William McCarthy; Cheryl Potop-Jackson; Joy Yen; Aarstol Michael P; William McCarthy	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047694	MSFOIA_WH047694	0.7.72.403720.1			Image	None provided on document	8/30/2007	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Logo of potential outside expert firm attached to email.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047698	MSFOIA_WH047706	0.7.72.403791.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047711	MSFOIA_WH047719	0.7.72.402516.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047723	MSFOIA_WH047723	0.7.72.391878.1			Memo	Memorandum of Recommendation for Outside Expert Microsoft Corporation, Inc., Tax Years 200406 and 200606	1/11/2008	Jon Tamaki, Cherrilyn Lee	Charles Davis, Alton White	Memorandum providing recommendation regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047726	MSFOIA_WH047735	0.7.72.405250.1			Draft Contract	Section C	Not dated	Not indicated on document	Not indicated on document	Preliminary draft of a section of a contract for discussion and possible use in retaining prospective contractor, describing preliminary plans for examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047739	MSFOIA_WH047748	0.7.72.395621.1			Draft Contract	Section C	Not dated	Not indicated on document	Not indicated on document	Preliminary draft of a section of a contract for discussion and possible use in retaining prospective contractor, describing preliminary plans for examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047750	MSFOIA_WH047776	0.7.72.396341.1			PowerPoint	Microsoft Corp. CTM DFO-West Briefing	10/24/2007	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047777	MSFOIA_WH047777	0.7.72.396341.2			Outline	IRS Examination of Microsoft Corporation, Case Briefing for DFO-West	10/24/2007	Not indicated on document	Not indicated on document	Preliminary draft of agenda for internal briefing describing aspects of particular scrutiny in the Microsoft exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047781	MSFOIA_WH047790	0.7.72.399392.1			Draft Contract	Section C	Not dated	Not indicated on document	Not indicated on document	Preliminary draft of a section of a contract for discussion and possible use in retaining prospective contractor, describing preliminary plans for examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047792	MSFOIA_WH047823	0.7.72.392561.1			PowerPoint	Microsoft Corp. CTM DFO-West Briefing	10/24/2007	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047825	MSFOIA_WH047826	0.7.72.395064.1			Draft IDR	Form 4564 Information Document Request	10/29/2007	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047827	MSFOIA_WH047830	0.7.72.394637			Email	RE: Outside Expert Request	11/2/2007	Ahmad Shahshahani	Charles Davis; Stanley Perry; Alton White; Cheryl Potop-Jackson; Stanley Perry; Alton White; Cheryl Potop-Jackson	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047831	MSFOIA_WH047835	0.7.72.403147			Email	RE: Outside Expert Request	11/3/2007	Charles Davis	Ahmad Shahshahani; Stanley Perry; Alton White; Cheryl Potop-Jackson; William McCarthy; Charles Davis; Stanley Perry; Alton White; Cheryl Potop-Jackson; William McCarthy; Charles Davis	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047837	MSFOIA_WH047844	0.7.72.395581.1			Workpaper	Estimated Issue Time Lines	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047847	MSFOIA_WH047848	0.7.72.409051.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/13/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047849	MSFOIA_WH047850	0.7.72.409051.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/13/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047851	MSFOIA_WH047854	0.7.72.409051.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/13/2007	Joy Yen, Michael Aarstol	Ahmad Shahshahani	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047857	MSFOIA_WH047858	0.7.72.392666.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/13/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047859	MSFOIA_WH047860	0.7.72.392666.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/13/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047861	MSFOIA_WH047864	0.7.72.392666.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/13/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047866	MSFOIA_WH047867	0.7.72.398400.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/19/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047868	MSFOIA_WH047869	0.7.72.398400.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/19/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047870	MSFOIA_WH047873	0.7.72.398400.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/19/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047876	MSFOIA_WH047877	0.7.72.400758.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/19/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047878	MSFOIA_WH047879	0.7.72.400758.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/19/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047880	MSFOIA_WH047883	0.7.72.400758.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/19/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047886	MSFOIA_WH047887	0.7.72.391336.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/20/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047888	MSFOIA_WH047889	0.7.72.391336.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/21/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047890	MSFOIA_WH047893	0.7.72.391336.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/22/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047898	MSFOIA_WH047899	0.7.72.396212.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/23/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047900	MSFOIA_WH047901	0.7.72.396212.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/24/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047902	MSFOIA_WH047905	0.7.72.396212.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/25/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047908	MSFOIA_WH047908	0.7.72.398274			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/27/2007	Alton White	Michael Aarstol; Charles Davis; Charles Davis	Discussion among examiners regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047909	MSFOIA_WH047909	0.7.72.398274.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047910	MSFOIA_WH047911	0.7.72.394477			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/27/2007	Michael Aarstol	Alton White; Charles Davis; Charles Davis	Discussion among examiners regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047912	MSFOIA_WH047912	0.7.72.394477.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047914	MSFOIA_WH047917	0.7.72.393375.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/30/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047918	MSFOIA_WH047920	0.7.72.393375.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/30/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047921	MSFOIA_WH047923	0.7.72.393375.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/30/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047926	MSFOIA_WH047929	0.7.72.400133.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/30/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047930	MSFOIA_WH047932	0.7.72.400133.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/30/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047933	MSFOIA_WH047935	0.7.72.400133.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/30/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047937	MSFOIA_WH047939	0.7.72.396762.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/30/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047940	MSFOIA_WH047942	0.7.72.396762.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/30/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047943	MSFOIA_WH047943	0.7.72.396762.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047946	MSFOIA_WH047948	0.7.72.392328.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/30/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047949	MSFOIA_WH047951	0.7.72.392328.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	11/30/2007	Joy Yen, Michael Aarstol	Cheryl Potop-Jackson, Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Internal memo sharing examiner's preliminary thoughts and analysis about issues being examined and management of agency resources to accomplish exam activities	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047952	MSFOIA_WH047952	0.7.72.392328.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047959	MSFOIA_WH047960	0.7.72.399732			Email	M... 04-06 AUDIT case - outside experts and the buy-in transactions	12/11/2007	Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani, Joy Yen.; Ahmad Shahshahani; Joy Yen	Discussion among examiners regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047961	MSFOIA_WH047963	0.7.72.399732.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/11/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047964	MSFOIA_WH047966	0.7.72.399732.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/12/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047967	MSFOIA_WH047970	0.7.72.399732.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/13/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047971	MSFOIA_WH047975	0.7.72.399732.4			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/14/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047980	MSFOIA_WH047982	0.7.72.394691.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/15/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047983	MSFOIA_WH047987	0.7.72.394691.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/16/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047988	MSFOIA_WH047990	0.7.72.394691.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/17/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH047995	MSFOIA_WH047999	0.7.72.393360			Draft Workpaper	Attachment E - Market Research	1/13/2008	Not indicated on document	Not indicated on document	Discussion draft of a document providing information used to consider decision regarding use of expert services contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048000	MSFOIA_WH048005	0.7.72.393019			Draft form	Department of the Treasury Justification for Other Than Full and Open Competition (JOFOC)	1/13/2008	JoAnn Cutler	Not indicated on document	Unsigned draft of form provided to Department of the Treasury procurement officials, providing detailed information regarding a proposed contract for services.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048008	MSFOIA_WH048009	0.7.72.396246.1			Draft workpaper	None provided on document	1/13/2008	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048010	MSFOIA_WH048024	0.7.72.396246.2			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	1/13/2008	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048025	MSFOIA_WH048028	0.7.72.396246.3			Draft form	None provided on document	1/13/2008	Not indicated on document	Not indicated on document	Preliminary draft of an internal form used to communicate information and analysis for use by management in deciding whether to authorize certain enforcement activity and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048029	MSFOIA_WH048034	0.7.72.396246.4			Draft form	Department of the Treasury Justification for Other Than Full and Open Competition (JOFOC)	1/14/2008	JoAnn Cutler	Not indicated on document	Unsigned draft of form provided to Department of the Treasury procurement officials, providing detailed information regarding a proposed contract for services.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048035	MSFOIA_WH048039	0.7.72.396246.5			Draft Workpaper	Attachment E - Market Research	1/13/2008	Not indicated on document	Not indicated on document	Discussion draft of a document providing information used to consider decision regarding use of expert services contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048040	MSFOIA_WH048040	0.7.72.396246.6			Memo	Memorandum of Recommendation for Outside Expert Microsoft Corporation, Inc., Tax Years 200406 and 200606	1/11/2008	Jon Tamaki, Cherrilyn Lee	Charles Davis, Alton White	Memorandum providing recommendation regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048041	MSFOIA_WH048042	0.7.72.396246.7			Memo	Recommendation for Expert Assistance / Microsoft Corporation (2004-2006)	12/17/2007	Robert Geraghty, LMSB Seattle	Charles Davis	Communication between exam and counsel providing confidential advice regarding decisions being made during the exam	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048048	MSFOIA_WH048062	0.7.72.392010.1			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	1/13/2008	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048070	MSFOIA_WH048084	0.7.72.403220.1			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	1/13/2008	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048085	MSFOIA_WH048089	0.7.72.392008			Draft Contract	Chapter 2 - Outside Expert Requisition	1/14/2008	Julie Izumoto	Not indicated on document	Internal form providing information needed to determine whether to procure expert services	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048093	MSFOIA_WH048107	0.7.72.397398.1			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	1/13/2008	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048111	MSFOIA_WH048125	0.7.72.398144.1			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	1/13/2008	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048126	MSFOIA_WH048141	0.7.72.393373			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	1/14/2008	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048142	MSFOIA_WH048143	0.7.72.392687			Draft Form	Independent Government Cost Estimate	1/14/2008	Not indicated on document	Not indicated on document	Preliminary draft of an internal form used to communicate information and analysis for use by management in deciding whether to authorize certain enforcement activity and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048144	MSFOIA_WH048147	0.7.72.392203			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/11/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048148	MSFOIA_WH048150	0.7.72.393190			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048151	MSFOIA_WH048155	0.7.72.392187			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048156	MSFOIA_WH048158	0.7.72.391529			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048159	MSFOIA_WH048162	0.7.72.391633			Draft Form	None provided on document	1/14/2008	Not indicated on document	Not indicated on document	Preliminary draft of an internal form used to communicate information and analysis for use by management in deciding whether to authorize certain enforcement activity and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048165	MSFOIA_WH048169	0.7.72.396831.1			Draft Workpaper	Attachment E - Market Research	1/13/2008	Not indicated on document	Not indicated on document	Discussion draft of a document providing information used to consider decision regarding use of expert services contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048170	MSFOIA_WH048174	0.7.72.396831.2			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048175	MSFOIA_WH048177	0.7.72.396831.3			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048178	MSFOIA_WH048180	0.7.72.396831.4			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048181	MSFOIA_WH048184	0.7.72.396831.5			Draft Form	None provided on document	1/15/2008	Not indicated on document	Not indicated on document	Preliminary draft of an internal form used to communicate information and analysis for use by management in deciding whether to authorize certain enforcement activity and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048185	MSFOIA_WH048190	0.7.72.396831.6			Draft form	Department of the Treasury Justification for Other Than Full and Open Competition (JOFOC)	1/14/2008	JoAnn Cutler	Not indicated on document	Unsigned draft of form provided to Department of the Treasury procurement officials, providing detailed information regarding a proposed contract for services.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048191	MSFOIA_WH048206	0.7.72.396831.7			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	1/14/2008	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048207	MSFOIA_WH048207	0.7.72.396831.8			Memo	Memorandum of Recommendation for Outside Expert Microsoft Corporation, Inc., Tax Years 200406 and 200606	1/11/2008	Jon Tamaki, Cherrilynn Lee	Charles Davis, Alton White	Memorandum providing recommendation regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048208	MSFOIA_WH048212	0.7.72.396831.9			Draft Contract	Chapter 2 - Outside Expert Requisition	1/14/2008	Julie Izumoto	Not indicated on document	Internal form providing information needed to determine whether to procure expert services	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048215	MSFOIA_WH048216	0.7.72.396831.11			Memo	Recommendation for Expert Assistance / Microsoft Corporation (2004-2006)	12/17/2007	Robert Geraghty, LMSB Seattle	Charles Davis	Communication between exam and counsel providing confidential advice regarding decisions being made during the exam	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048217	MSFOIA_WH048218	0.7.72.396831.12			Draft Form	Independent Government Cost Estimate	1/15/2008	Not indicated on document	Not indicated on document	Preliminary draft of an internal form used to communicate information and analysis for use by management in deciding whether to authorize certain enforcement activity and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048219	MSFOIA_WH048222	0.7.72.396831.13			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048223	MSFOIA_WH048223	0.7.72.397887			Email	None provided on document	1/15/2008	Paul Weibel	Charles Davis, JoAnn Cutler;	Internal communication among IRS examiners regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048224	MSFOIA_WH048224	0.7.72.400638			Email	Section 6 Numbers	1/15/2008	Paul Weibel	Charles Davis; JoAnn Cutler ; Fred Rapaport; Alton White	Internal communication among IRS examiners regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048225	MSFOIA_WH048226	0.7.72.400638.1			Workpaper	Summary of Buy-in Payments / Transfer Pricing	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048228	MSFOIA_WH048228	0.7.72.399926			Email	Stuff	1/28/2008	Paul Weibel	Michael Aarstol; cc: Alton White, JoAnn Cutler Charles Davis, Cheryl Potop-Jackson; Alton White; JoAnn Cutler; Charles Davis; Cheryl Potop-Jackson	Discussion among examiners regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048229	MSFOIA_WH048230	0.7.72.399084			Email	RE: Stuff	1/28/2008	Michael Aarstol	Paul Weibel; cc: Alton White, JoAnn Cutler, Charles Davis, Cheryl Potop-Jackson; Alton White; JoAnn Cutler; Charles Davis; Cheryl Potop-Jackson	Discussion among examiners regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048233	MSFOIA_WH048238	0.7.72.392287.1			Draft Letter	Expert Services - Cost Sharing Buy-in Valuations	Not dated	Charles Davis	Not indicated on document	Discussion draft of a letter to potential outside experts, for circulation among other examiners to solicit edits and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048239	MSFOIA_WH048243	0.7.72.399079			Email	FW: Stuff	2/1/2008	Paul Weibel	William McCarthy, Alton White, Charles Davis;	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048246	MSFOIA_WH048249	0.7.72.391348.1			Worksheet	None provided on document	1/14/2008	JoAnn Cutler	Charles Davis; M. Szostak; A.Shahshahani; A. White; R. cerruti; A. Malcolm; Stanley Perry; P. Wibel; Michael Aarstol; Joy Yen; Cheryl Potop-Jackson; Julie izumoto;	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048250	MSFOIA_WH048265	0.7.72.391348.2			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	4/10/2008	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048266	MSFOIA_WH048267	0.7.72.391348.3			Memo	Recommendation for Expert Assistance / Microsoft Corporation (2004-2006)	12/17/2007	Robert Geraghty, LMSB Seattle	Charles Davis	Communication between exam and counsel providing confidential advice regarding decisions being made during the exam	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048268	MSFOIA_WH048269	0.7.72.391348.4			Draft Form	Independent Government Cost Estimate	1/17/2008	Not indicated on document	Not indicated on document	Preliminary draft of an internal form used to communicate information and analysis for use by management in deciding whether to authorize certain enforcement activity and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048270	MSFOIA_WH048275	0.7.72.391348.5			Draft form	Department of the Treasury Justification for Other Than Full and Open Competition (JOFOC)	1/14/2008	JoAnn Cutler	Not indicated on document	Unsigned draft of form provided to Department of the Treasury procurement officials, providing detailed information regarding a proposed contract for services.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048276	MSFOIA_WH048276	0.7.72.391348.6			Memo	Memorandum of Recommendation for Outside Expert Microsoft Corporation, Inc., Tax Years 200406 and 200606	1/11/2008	Jon Tamaki, Cherrilynn Lee	Charles Davis, Alton White	Memorandum providing recommendation regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048277	MSFOIA_WH048281	0.7.72.391348.7			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048282	MSFOIA_WH048284	0.7.72.391348.8			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048285	MSFOIA_WH048287	0.7.72.391348.9			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048288	MSFOIA_WH048293	0.7.72.391348.10			Draft Contract	Chapter 2 - Outside Expert Requisition	1/14/2008	Julie Izumoto	Not indicated on document	Internal form providing information needed to determine whether to procure expert services	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048294	MSFOIA_WH048296	0.7.72.391348.11			Email	RE: Stuff	2008/01/28 to 2008/02/01	Michael Aarstol	Paul Weibel (cc: Alton White; JoAnn Cutler;	Discussion among examiners regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048297	MSFOIA_WH048301	0.7.72.391348.12			Draft Form	Attachment E - Market Research	1/13/2008	Not indicated on document	Not indicated on document	Preliminary draft of an internal form used to communicate information and analysis for use by management in deciding whether to authorize certain enforcement activity and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048307	MSFOIA_WH048312	0.7.72.393633.1			Draft Letter	Expert Services - Cost Sharing Buy-in Valuations	Not dated	Charles Davis	Not indicated on document	Discussion draft of a letter to potential outside experts, for circulation among other examiners to solicit edits and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048314	MSFOIA_WH048317	0.7.72.394281.1			Draft Form	None provided on document	2/7/2008	Not indicated on document	Not indicated on document	Preliminary draft of an internal form used to communicate information and analysis for use by management in deciding whether to authorize certain enforcement activity and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048318	MSFOIA_WH048319	0.7.72.394281.2			Memo	Recommendation for Expert Assistance / Microsoft Corporation (2004-2006)	12/17/2007	Robert Geraghty, LMSB Seattle	Charles Davis	Communication between exam and counsel providing confidential advice regarding decisions being made during the exam	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048320	MSFOIA_WH048321	0.7.72.394281.3			Draft Form	Independent Government Cost Estimate	1/17/2008	Not indicated on document	Not indicated on document	Preliminary draft of an internal form used to communicate information and analysis for use by management in deciding whether to authorize certain enforcement activity and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048322	MSFOIA_WH048327	0.7.72.394281.4			Draft form	Department of the Treasury Justification for Other Than Full and Open Competition (JOFOC)	1/14/2008	JoAnn Cutler	Not indicated on document	Unsigned draft of form provided to Department of the Treasury procurement officials, providing detailed information regarding a proposed contract for services.	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048328	MSFOIA_WH048343	0.7.72.394281.5			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	2/5/2008	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048344	MSFOIA_WH048348	0.7.72.394281.6			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048349	MSFOIA_WH048351	0.7.72.394281.7			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048352	MSFOIA_WH048354	0.7.72.394281.8			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis; Cheryl Potop-Jackson; Alton White; Paul Weibel; Fred Rapaport; cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048355	MSFOIA_WH048355	0.7.72.394281.9			Memo	Memorandum of Recommendation for Outside Expert Microsoft Corporation, Inc., Tax Years 200406 and 200606	1/11/2008	Jon Tamaki, Cherryllyn Lee	Charles Davis, Alton White	Memorandum providing recommendation regarding decisions to be made with respect to scope and direction of Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048356	MSFOIA_WH048358	0.7.72.394281.10			Email	RE: Stuff	2/1/2008	Michael Aarstol	Paul Weibel, Alton White, JoAnn Cutler	Discussion among examiners regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048359	MSFOIA_WH048364	0.7.72.394281.11			Draft Contract	Chapter 2 - Outside Expert Requisition	2/4/2008	Julie Izumoto	Not indicated on document	Internal form providing information needed to determine whether to procure expert services	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048365	MSFOIA_WH048369	0.7.72.394281.12			Draft Workpaper	Attachment E - Market Research	1/13/2008	Not indicated on document	Not indicated on document	Discussion draft of a document providing information used to consider decision regarding use of expert services contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048374	MSFOIA_WH048377	0.7.72.396499.1			Draft Form	None provided on document	2/11/2008	JoAnn Cutler	Not indicated on document	Preliminary draft of an internal form used to communicate information and analysis for use by management in deciding whether to authorize certain enforcement activity and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048379	MSFOIA_WH048382	0.7.72.394117.1			Draft Form	None provided on document	2/11/2008	JoAnn Cutler	Not indicated on document	Preliminary draft of an internal form used to communicate information and analysis for use by management in deciding whether to authorize certain enforcement activity and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048383	MSFOIA_WH048384	0.7.72.391613			Email	FW: Expert Services - Cost Sharing Buy-in Valuations	2/12/2008	Paul Weibel	William McCarthy; Charles Davis; Alton White; JoAnn Cutler; Aarstol Michael P; Joy Yen;	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048385	MSFOIA_WH048387	0.7.72.403288			Email	RE: Expert Services - Cost Sharing Buy-in Valuations	2/12/2008	Paul Weibel	William McCarthy; Michael Aarstol; Charles Davis; Alton White; Aarstol Michael P; Charles Davis; Alton White	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048388	MSFOIA_WH048390	0.7.72.394669			Email	RE: Expert Services - Cost Sharing Buy-in Valuations	2/13/2008	Michael Aarstol	Paul Weibel; William McCarthy; Charles Davis; Alton White; Charles Davis; Alton White	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048394	MSFOIA_WH048394	0.7.72.395706			Email	FW: Proposal	2/20/2008	Paul Weibel	Aarstol Michael P; William McCarthy; Charles Davis; Alton White;	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048395	MSFOIA_WH048396	0.7.72.406160			Email	RE: Proposal	2/20/2008	Michael Aarstol	Charles Davis; Paul Weibel; William McCarthy; Alton White;	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048397	MSFOIA_WH048398	0.7.72.394418			Email	RE: Proposal	2/20/2008	Paul Weibel	Charles Davis; William McCarthy; Michael Aarstol; Alton White;	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048400	MSFOIA_WH048402	0.7.72.394456.1			Workpaper	CIC Case Completion Risk Assessment	10/16/2007	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048403	MSFOIA_WH048407	0.7.72.394456.2			Workpaper	CIC Case Completion Risk Assessment	10/1/2007	Charles Davis	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048409	MSFOIA_WH048411	0.7.72.394234.1			Draft Workpaper	CIC Case Completion Risk Assessment	10/16/2007	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048413	MSFOIA_WH048433	0.7.72.392364.1			Workpaper	Estimated Issue Time Lines	12/7/2007	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048434	MSFOIA_WH048436	0.7.72.393509			Email	RE: RESPOND: Outside Expert Funding Pre-approval	2/14/2008	JoAnn Cutler	A. Malcom; Feinberg Marc A; Julie Izumoto; Charles Davis; Paul Weibel; Aarstol Michael P; Cheryl Potop-Jackson; Maureen Szostak; Feinberg Marc A; Julie Izumoto; Charles Davis; Paul Weibel; Aarstol Michael P; Cheryl Potop-Jackson; Maureen Szostak	Discussion about decisions to allocate certain resources for expert services contractor to assist with examination efforts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048437	MSFOIA_WH048437	0.7.72.393509.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048439	MSFOIA_WH048440	0.7.72.399600.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048441	MSFOIA_WH048449	0.7.72.399600.2			Notes	Audit Status Meeting	3/5/2008	Cheryl Potop-Jackson	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048452	MSFOIA_WH048459	0.7.72.392426			Email	RE: RESPOND: Outside Expert Funding Pre-approval	3/19/2008	JoAnn Cutler	Julie izumoto; A. Malcom; Feinberg Marc A; Charles Davis; Alton White; Paul Weibel; Aarstol Michael P; Cheryl Potop-Jackson; Maureen Szostak; Ahmad Shahshahani; Cerruti Ron M; Feinberg Marc A; Charles Davis; Alton White; Paul Weibel; Aarstol Michael P; Cheryl Potop-Jackson; Maureen Szostak; Ahmad Shahshahani; Cerruti Ron M	Discussion about decisions to allocate certain resources for expert services contractor to assist with examination efforts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048460	MSFOIA_WH048460	0.7.72.392426.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048461	MSFOIA_WH048469	0.7.72.393759			Email	RE: RESPOND: Outside Expert Funding Pre-approval	3/20/2008	JoAnn Cutler	Charles Davis; Alton White	Responses from outside expert being considered for possible contract to examiners' questions. This contractor was not ultimately selected.	(b)(3)/6103(e)(7); (b)(4) (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Preliminary information offered by prospective contractor who was not ultimately selected for hire constitutes commercial and financial information expected to be kept confidential, disclosure of which could cause competitive harm to the contractor and could impair the government's ability to hire contractors in the future. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048470	MSFOIA_WH048470	0.7.72.393759.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048471	MSFOIA_WH048474	0.7.72.394173			Email	FW: Contract Proposal - Andrade	3/28/2008	Paul Weibel	Michael Aarstol; Joy Yen; William McCarthy; Julie izumoto; Alton White; cc: Charles Davis; JoAnn Cutler; Fred Rapaport; Cheryl Potop-Jackson; Charles Davis; JoAnn Cutler; Fred Rapaport; Cheryl Potop-Jackson	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048475	MSFOIA_WH048477	0.7.72.394173.1			Reference document (excerpt)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/28/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Excerpt from a research document provided by a prospective expert services contractor who was not ultimately selected for contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048478	MSFOIA_WH048483	0.7.72.394173.2			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/28/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Memo provided by a prospective expert services contractor who was not ultimately selected for contract, used by examiners to decide whether to retain this contractor.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048487	MSFOIA_WH048488	0.7.72.400005.1			Draft Notes/Outline	Potential Interview Questions for Outside 482 Experts	4/4/2008	Paul Weibel	Not indicated on document	Examiner's preliminary draft of questions to be used during interviews of prospective expert services contractors, communicated to other members of exam team for edits and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048491	MSFOIA_WH048493	0.7.72.403714.1			Draft Notes/Outline	Potential Interview Questions for Outside 482 Experts	4/7/2008	Joy Yen	Not indicated on document	Examiner's preliminary draft of questions to be used during interviews of prospective expert services contractors, communicated to other members of exam team for edits and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048497	MSFOIA_WH048497	0.7.72.397272			Email	RE: IRS Seattle Exam	4/8/2008	Paul Weibel	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Discussion with prospective expert services contractors who were not ultimately hired.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048499	MSFOIA_WH048501	0.7.72.393252.1			Draft Notes/Outline	Potential Interview Questions for Outside 482 Experts	4/8/2008	Paul Weibel	Not indicated on document	Examiner's preliminary draft of questions to be used during interviews of prospective expert services contractors, communicated to other members of exam team for edits and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048505	MSFOIA_WH048507	0.7.72.403178.1			Draft Notes/Outline	Potential Interview Questions for Outside 482 Experts	4/7/2008	Joy Yen	Not indicated on document	Examiner's preliminary draft of questions to be used during interviews of prospective expert services contractors, communicated to other members of exam team for edits and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048510	MSFOIA_WH048510	0.7.72.399793.1			Draft IDR	Form 4564 Information Document Request	Not dated	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048512	MSFOIA_WH048513	0.7.72.395405.1			Draft Workpaper	Examiner's Risk Analysis Worksheet	4/9/2008	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048514	MSFOIA_WH048515	0.7.72.395405.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048516	MSFOIA_WH048517	0.7.72.395405.3			Draft Workpaper	Examiner's Risk Analysis Worksheet	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048518	MSFOIA_WH048519	0.7.72.395405.4			Draft Workpaper	Examiner's Risk Analysis Worksheet	4/9/2008	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048523	MSFOIA_WH048524	0.7.72.396839.1			Notes/Outline	QUESTIONS - CASE INFORMATION, § 482 COST SHARING BUY-IN ISSUE FOCUS WORKSHOP	4/22/2008	Paul Weibel	Not indicated on document	Notes providing requested information about examiners' preliminary thoughts and activities around an issue that is being examined in various enforcement activities, including the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048526	MSFOIA_WH048542	0.7.72.398919.1			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	4/10/2008	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048546	MSFOIA_WH048562	0.7.72.403877.1			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	4/10/2008	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048563	MSFOIA_WH048563	0.7.72.396835			Email	MS... 04-06 AUDIT case - additional experts	4/17/2008	Michael Aarstol	Paul Weibel; Joy Yen; Fred Rapaport; Charles Davis; Cheryl Potop-Jackson; Alton White; William McCarthy; JoAnn Cutler; Julie Izumoto; Charles Davis; Cheryl Potop-Jackson; Alton White; William McCarthy; JoAnn Cutler; Julie Izumoto	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048564	MSFOIA_WH048565	0.7.72.393523			Email	FW: Redmond Cost Share Case	4/17/2008	Paul Weibel	Ahmad Shahshahani; Aarstol Michael P; Joy Yen; Alton White; Fred Rapaport; Charles Davis; Cheryl Potop-Jackson; Julie Izumoto; JoAnn Cutler; William McCarthy;	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048566	MSFOIA_WH048571	0.7.72.393523.1			Resume/Biography	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not dated	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Information about potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048572	MSFOIA_WH048573	0.7.72.393523.2			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel	Memo from potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048576	MSFOIA_WH048577	0.7.72.407130.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048603	MSFOIA_WH048605	0.7.72.407130.10			Draft Form	CIC Case Completion Risk Assessment	2/29/2008	Cheryl Potop-Jackson	Not indicated on document	Risk assessment worksheet providing details about planning and resource allocation to inform decisions regarding the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048618	MSFOIA_WH048620	0.7.72.407130.15			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048621	MSFOIA_WH048622	0.7.72.54511			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/16/2008	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048623	MSFOIA_WH048657	0.7.72.55178			PowerPoint	Microsoft Corp. CTM DFO-West Briefing	5/16/2008	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048658	MSFOIA_WH048658	0.7.72.54763			Notes	Conference Call Discussion, IMTs - 9936 and Cost Sharing Involvement	4/1/2008	Cheryl Potop-Jackson	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048659	MSFOIA_WH048675	0.7.72.54697			PowerPoint	Microsoft Corp. CTM DFO-West Briefing	5/16/2008	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048676	MSFOIA_WH048707	0.7.72.55357			PowerPoint	Microsoft Corp. CTM DFO-West Briefing	5/16/2008	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048708	MSFOIA_WH048738	0.7.72.55175			PowerPoint	Microsoft Corp. CTM DFO-West Briefing	5/16/2008	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048739	MSFOIA_WH048739	0.7.72.55035			Notes	Conference Call with Stan Perry, Discussion about Outside Experts	10/23/2007	Cheryl Potop-Jackson	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048740	MSFOIA_WH048741	0.7.72.54980			Notes	Meeting with Bill McCarthy, Paul Weibel, CP Jackson, Discussion Outside Experts - 200406 - 200606 Cycle	8/30/2007	Cheryl Potop-Jackson	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048742	MSFOIA_WH048746	0.7.72.54946			Notes	Status Meeting	3/5/2008	Cheryl Potop-Jackson	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048747	MSFOIA_WH048750	0.7.72.55047			Notes	Preliminary Audit Plan Meeting	6/14/2007	Cheryl Potop-Jackson	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048761	MSFOIA_WH048764	0.7.72.404080.1			Workpaper	Microsoft Puerto Rico	6/20/2008	Paul Weibel	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048767	MSFOIA_WH048767	0.7.72.404080.3			Notes	Conference Call Discussion, IMTs - \$936 and Cost Sharing Involvement	4/1/2008	Cheryl Potop-Jackson	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048768	MSFOIA_WH048769	0.7.72.404080.4			Draft memo	Microsoft Corporation, 936 Exit and Cost-Sharing Buy-In Arrangement	Not dated	Paul Weibel	Matthew Hartman;	Discussion draft of examiner's thoughts and analysis of an issue being examined, shared with agency attorney to solicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048772	MSFOIA_WH048773	0.7.72.393663.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048774	MSFOIA_WH048778	0.7.72.393663.2			Workpaper	International Examiner Audit Plan	6/25/2008	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048779	MSFOIA_WH048780	0.7.72.393663.3			Draft memo	Microsoft Corporation, 936 Exit and Cost-Sharing Buy-In Arrangement	Not dated	Paul Weibel	Matthew Hartman;	Discussion draft of examiner's thoughts and analysis of an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048782	MSFOIA_WH048784	0.7.72.394604.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048829	MSFOIA_WH048829	0.7.72.393199.1			Agenda	AGENDA FOR CHICAGO IRS-CETERIS MEETING	8/12/2008	Paul Weibel	Not indicated on document	Draft meeting agenda describing decisions to be made in the Microsoft examination, circulated for comment from other examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048839	MSFOIA_WH048839	0.7.72.394520.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048840	MSFOIA_WH048840	0.7.72.392104			Email	Court Reporter	1/14/2009	Alton White	Charles Davis; Paul Weibel ; JoAnn Cutler	Discussion of preliminary considerations involved in decision to seek certain resources to assist with exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048841	MSFOIA_WH048841	0.7.72.392104.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048848	MSFOIA_WH048848	0.7.72.393250.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048852	MSFOIA_WH048852	0.7.72.399054.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048856	MSFOIA_WH048856	0.7.72.398309.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048860	MSFOIA_WH048863	0.7.72.395761			Email	RE: Status Report	1/23/2009	Ceteris	Julie izumoto; cc: Charles Davis; Charles Davis	Discussion of preliminary considerations involved in decision regarding allocation of certain resources for expert services contractor to assist with exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048864	MSFOIA_WH048867	0.7.72.391388			Email	RE: Status Report	1/23/2009	Julie izumoto	Ceteris; cc: Charles Davis; Charles Davis	Discussion of preliminary considerations involved in decision regarding allocation of certain resources for expert services contractor to assist with exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048878	MSFOIA_WH048879	0.7.72.399876.1			Memo	Budget Assessment Report, TIRWR-08-C-00022	1/26/2009	Ceteris	Julie izumoto;	Communicating assessment of resources allocated for examination, to assist with decisions being made by examiners regarding prospective enforcement activity.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048880	MSFOIA_WH048884	0.7.72.393811			Email	RE: Status Report	1/26/2009	Julie Izumoto	Ceteris; cc: Charles Davis, JoAnn Cutler; Charles Davis; JoAnn Cutler	Discussion of preliminary considerations involved in decision regarding allocation of certain resources for expert services contractor to assist with exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048885	MSFOIA_WH048889	0.7.72.397536			Email	RE: Status Report	1/26/2009	Charles Davis	Julie izumoto; cc: JoAnn Cutler, Paul Weibel, A.White, Charles Davis, Cheryl Potop-Jackson; JoAnn Cutler; Paul Weibel; Alton White; Charles Davis; Cheryl Potop-Jackson	Discussion of preliminary considerations involved in decision regarding allocation of certain resources for expert services contractor to assist with exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048890	MSFOIA_WH048893	0.7.72.393495			Email	FW: Status Report	1/26/2009	Charles Davis	Paul Weibel; Cheryl Potop-Jackson;	Discussion of preliminary considerations involved in decision regarding allocation of certain resources for expert services contractor to assist with exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048894	MSFOIA_WH048895	0.7.72.393495.1			Memo	Budget Assessment Report, TIRWR-08-C-00022	1/26/2009	Ceteris	Julie izumoto;	Communicating assessment of resources allocated for examination, to assist with decisions being made by examiners regarding prospective enforcement activity.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048898	MSFOIA_WH048898	0.7.72.394508.1			Workpaper	UPDATED SUMMARY COMPLETION ISSUES TIMEFRAME	1/28/2009	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH048997	MSFOIA_WH049002	0.7.72.392617.1			Notes	Jonathan Downes, Senior Director, WWLP Asia	3/10/2009	Cheryl Potop-Jackson	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049003	MSFOIA_WH049007	0.7.72.392617.2			Notes	Henry Kwang, Director, APOC E&D OPS	3/10/2009	Cheryl Potop-Jackson	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049008	MSFOIA_WH049014	0.7.72.392617.3			Notes	Ken Wye Saw, VP, Sales and Marketing APAC	3/10/2009	Cheryl Potop-Jackson	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049015	MSFOIA_WH049018	0.7.72.392617.4			Notes	Chris Atkinson, Vice President, Sales & Marketing, Microsoft Asia Pacific Region	3/12/2009	Cheryl Potop-Jackson	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049019	MSFOIA_WH049021	0.7.72.392617.5			Notes	Benoit Van Thienen, Vice President Enterprise & Partners Group Asia	3/12/2009	Cheryl Potop-Jackson	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049022	MSFOIA_WH049025	0.7.72.392617.6			Notes	Michiel Verhoeven, General Manager, Asia Pacific, Greater China and Japan, Communications Sector	3/10/2009	Cheryl Potop-Jackson	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049026	MSFOIA_WH049028	0.7.72.392617.7			Notes	Emilio Umeoka, President Microsoft Asia Pacific	3/11/2009	Cheryl Potop-Jackson	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049029	MSFOIA_WH049034	0.7.72.392617.8			Notes	Interview with John MacLellan, Regional Finance Director, Microsoft APAC	3/9/2009	Cheryl Potop-Jackson	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049035	MSFOIA_WH049040	0.7.72.392617.9			Notes	Jessica Tan, GM of Microsoft Singapore	3/11/2009	Cheryl Potop-Jackson	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049041	MSFOIA_WH049048	0.7.72.392617.10			Notes	Interview with Eugene Saburi, GM Business, Marketing & Operations	3/9/2009	Cheryl Potop-Jackson	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049049	MSFOIA_WH049052	0.7.72.392617.11			Notes	Daniel Yue, Director, Customer Operations	3/11/2009	Cheryl Potop-Jackson	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049055	MSFOIA_WH049055	0.7.72.398310.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049109	MSFOIA_WH049110	0.7.72.407233			Email	FW: Amortization Example with attachment	9/1/2009	Joy Yen	Cheryl Potop-Jackson;	Internal communication among IRS examiners regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049111	MSFOIA_WH049112	0.7.72.407233.1			Notes	None provided on document	8/5/2009	Fred Rapaport	Not indicated on document	Examiner's notes responding to another examiner's questions regarding preliminary thoughts and analysis about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049113	MSFOIA_WH049171	0.7.72.407233.2			Workpaper	None provided on document	8/5/2009	Michelle Johnson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049176	MSFOIA_WH049178	0.7.72.394671.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049186	MSFOIA_WH049188	0.7.72.399338.1			Letter	Request for Revisions to Contract TIRWR-08-C-00022	9/10/2009	Ceteris	Julie izumoto;	Communicates information from expert services contractor to assist examiners in deciding whether to modify contract, and indicating exam planning and resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049191	MSFOIA_WH049191	0.7.72.393756.1			Workpaper	Buy-in Royalty Calculation	9/10/2009	Ceteris	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049196	MSFOIA_WH049196	0.7.72.398993.1			Workpaper	Buy-in Royalty Calculation	9/10/2009	Ceteris	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049198	MSFOIA_WH049198	0.7.72.393817.1			Draft Agenda	Agenda - Meeting with DFO	9/17/2009	Cheryl Potop-Jackson	Not indicated on document	Draft meeting agenda describing decisions to be made in the Microsoft examination, circulated for comment from other examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049201	MSFOIA_WH049201	0.7.72.391316.1			Handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/7/2007	Joel Brotten	Not indicated on document	Notes from conference call regarding analysis of issue being examined, shared with other examiners to assist with decisions involved in examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049202	MSFOIA_WH049202	0.7.72.391316.2			Handwritten notes	Conference Call	3/11/2007	Joel Brotten	Not indicated on document	Notes from conference call regarding analysis of issue being examined, shared with other examiners to assist with decisions involved in examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049203	MSFOIA_WH049204	0.7.72.391316.3			Handwritten notes	Buy-In Issue Meeting	3/8/2007	Joel Brotten	Not indicated on document	Notes from meeting regarding analysis of issue being examined, shared with other examiners to assist with decisions involved in examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049205	MSFOIA_WH049220	0.7.72.391316.4			Meeting minutes	Minutes, IRS Audit of Microsoft Corporation, 2000 thru 2003 Cycle, IE Status Update Meeting	10/10/2006	Dianne Hill	Not indicated on document	Examiner's internal workpaper communicating notes of preliminary discussion of issues being examined in previous exam cycle, for purposes of assisting with decisions involved in determining taxpayer liability during the current cycle.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049223	MSFOIA_WH049224	0.7.72.404445.1			Notes	None provided on document	8/5/2009	Fred Rapaport	Not indicated on document	Examiner's notes responding to another examiner's questions regarding preliminary thoughts and analysis about issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049225	MSFOIA_WH049283	0.7.72.404445.2			Workpaper	None provided on document	8/5/2009	Michelle Johnson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049286	MSFOIA_WH049286	0.7.72.402930.1			Handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/7/2007	Joel Brotten	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049287	MSFOIA_WH049287	0.7.72.402930.2			Handwritten notes	Conference Call	3/11/2007	Joel Brotten	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049288	MSFOIA_WH049289	0.7.72.402930.3			Handwritten notes	Buy-In Issue Meeting	3/8/2007	Joel Brotten	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049290	MSFOIA_WH049305	0.7.72.402930.4			Meeting minutes	Minutes, IRS Audit of Microsoft Corporation, 2000 thru 2003 Cycle, IE Status Update Meeting	10/10/2006	Dianne Hill	Not indicated on document	Examiner's internal workpaper communicating notes of preliminary discussion of issues being examined in previous exam cycle, for purposes of assisting with decisions involved in determining taxpayer liability during the current cycle.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049317	MSFOIA_WH049318	0.7.72.391401.1			Workpaper	None provided on document	9/29/2009	Julie Izumoto	Not indicated on document	Information about amounts billed to expert services contracting, indicating decisions regarding allocation of examination resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049323	MSFOIA_WH049329	0.7.72.396428.1			Draft NOPA	Form 4549-A Income Tax Examination Changes	10/15/2009	Cheryl Potop-Jackson	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049330	MSFOIA_WH049332	0.7.72.396428.2			Draft NOPA	Form 4549-A Income Tax Examination Changes	10/16/2009	Cheryl Potop-Jackson	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049333	MSFOIA_WH049335	0.7.72.396428.3			Draft NOPA	Form 4549-A Income Tax Examination Changes	10/17/2009	Cheryl Potop-Jackson	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049336	MSFOIA_WH049338	0.7.72.396428.4			Draft NOPA	Form 4549-A Income Tax Examination Changes	10/18/2009	Cheryl Potop-Jackson	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049341	MSFOIA_WH049343	0.7.72.408943.1			Draft NOPA	Form 4549-A Income Tax Examination Changes	10/19/2009	Cheryl Potop-Jackson	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049348	MSFOIA_WH049348	0.7.72.399917.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049364	MSFOIA_WH049364	0.7.72.393483.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049395	MSFOIA_WH049396	0.7.72.403934.2			Draft memo	Counsel Advice/Response that has been requested	Not dated	Cheryl Potop-Jackson	Marty Walker, Charles Davis;	Draft of internal communication describing legal advice requested from agency attorneys to assist with decisions to be made in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049400	MSFOIA_WH049401	0.7.72.399265.2			Draft memo	Counsel Advice/Response that has been requested	Not dated	Cheryl Potop-Jackson	Marty Walker, Charles Davis;	Draft of internal communication describing legal advice requested from agency attorneys to assist with decisions to be made in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049409	MSFOIA_WH049409	0.7.72.399057.1			Workpaper	None provided on document	Not dated	Cheryl Potop-Jackson	Not indicated on document	Workpaper used for briefing senior examiner on issues being examined and providing preliminary information used to decide exam issues.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049414	MSFOIA_WH049414	0.7.72.394267.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049433	MSFOIA_WH049433	0.7.72.54391			Memo	Note To Reviewer For a Signature Package	2/25/2010	Cheryl Potop-Jackson-Potop	Not indicated on document	Communicating assessment of resources allocated for examination, to assist with decisions being made by examiners regarding prospective enforcement activity.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049434	MSFOIA_WH049440	0.7.72.54927			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/8/2009	Cheryl Potop-Jackson-Potop	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049441	MSFOIA_WH049444	0.7.72.55113			Workpaper	Initial Comments / Concerns - Possible Significant Items	10/9/2007	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049445	MSFOIA_WH049448	0.7.72.54977			Workpaper	Initial Comments / Concerns	7/23/2007	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049449	MSFOIA_WH049452	0.7.72.54582			Workpaper	Initial Comments / Concerns - Possible Significant Items	10/11/2007	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049453	MSFOIA_WH049454	0.7.72.393212			Memo	Counsel Advice/Response that has been requested	Not dated	Cheryl Potop-Jackson	Marty Walker, Charles Davis;	Draft of internal communication describing legal advice requested from agency attorneys to assist with decisions to be made in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049455	MSFOIA_WH049457	0.7.72.393153			Form	None provided on document	8/15/2007	Cheryl Potop-Jackson-Potop	Not indicated on document	Referral for assistance of specialist examiner to assist with analysis and decisions involved in Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049458	MSFOIA_WH049498	0.7.72.391417			Draft memo	Large Case Examination Plan Transmittal	11/14/2007	Cheryl Potop-Jackson-Potop	Charles Davis	Communicating assessment of resources allocated for examination, to assist with decisions being made by examiners regarding prospective enforcement activity.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049499	MSFOIA_WH049500	0.7.72.391775			Workpaper	Estimated Issue Time Lines	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049501	MSFOIA_WH049504	0.7.72.391874			Workpaper	Initial Comments / Concerns	7/23/2007	Charles Davis	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049505	MSFOIA_WH049508	0.7.72.392423			Workpaper	Initial Comments / Concerns - Possible Significant Items	10/11/2007	Cheryl Potop-Jackson-Potop	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049509	MSFOIA_WH049512	0.7.72.391437			Workpaper	Initial Comments / Concerns - Possible Significant Items	10/9/2007	Cheryl Potop-Jackson-Potop	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049513	MSFOIA_WH049553	0.7.72.392140			Draft memo	Large Case Examination Plan Transmittal	11/14/2007	Cheryl Potop-Jackson-Potop	Charles Davis	Communicating assessment of resources allocated for examination, to assist with decisions being made by examiners regarding prospective enforcement activity.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049554	MSFOIA_WH049554	0.7.72.392990			Workpaper	"What if" Scenarios - Adjustments	10/9/2009	Cheryl Potop-Jackson-Potop	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049555	MSFOIA_WH049557	0.7.72.391844			Workpaper	Audit Plan Summary Risk Assessment - ALL Issues	11/27/2007	Cheryl Potop-Jackson-Potop	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049558	MSFOIA_WH049563	0.7.72.392450			Workpaper	Activity Record – Cheryl Potop-Jackson, STC	2/29/2008	Cheryl Potop-Jackson	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049564	MSFOIA_WH049569	0.7.72.391657			Workpaper	Activity Record – Cheryl Potop-Jackson, STC	9/28/2007	Cheryl Potop-Jackson	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049570	MSFOIA_WH049571	0.7.72.391462			Draft memo	Topic Areas for Interview with E&Y regarding APAC Buy-in Report	11/4/2008	Ceteris	Paul Weibel	Preliminary discussion about proposed interviews to elicit information to inform analysis and decisions related to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049572	MSFOIA_WH049573	0.7.72.391382			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049574	MSFOIA_WH049576	0.7.72.391565			Workpaper	NOPA Log with Details	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049581	MSFOIA_WH049581	0.7.72.391323.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049584	MSFOIA_WH049584	0.7.72.55362			Workpaper	Microsoft APAC Retail Segment Transactions	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049587	MSFOIA_WH049587	0.7.72.398959.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049590	MSFOIA_WH049590	0.7.72.395038.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049591	MSFOIA_WH049591	0.7.72.408617			Email	Flow Chart	3/2/2010	Paul Weibel	Cheryl Potop-Jackson;	Internal communication among IRS examiners regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049592	MSFOIA_WH049592	0.7.72.408617.1			Workpaper	Microsoft APAC Retail Segment Transactions	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049593	MSFOIA_WH049593	0.7.72.391731			Workpaper	Microsoft APAC Retail Segment Transactions	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049597	MSFOIA_WH049597	0.7.72.400777.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049601	MSFOIA_WH049601	0.7.72.395468.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049604	MSFOIA_WH049604	0.7.72.395240.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049606	MSFOIA_WH049615	0.7.72.395039.1			Workpaper	Tasks & Timelines - Completion of Microsoft 200406 - 200606	3/3/2010	Cheryl Potop-Jackson	Charles Davis;	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049617	MSFOIA_WH049626	0.7.72.407255.1			Workpaper	Tasks & Timelines - Completion of Microsoft 200406 - 200607	3/3/2010	Cheryl Potop-Jackson	Charles Davis;	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049634	MSFOIA_WH049637	0.7.72.398306.1			Workpaper	Action Plan, Cost Sharing Presentation to Mike Danilack	3/5/2010	Gloria Sullivan	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049639	MSFOIA_WH049639	0.7.72.402339.1			Workpaper	None provided on document	2/17/2010	Paul Weibel	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049641	MSFOIA_WH049641	0.7.72.393210.1			Workpaper	None provided on document	2/18/2010	Paul Weibel	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049644	MSFOIA_WH049647	0.7.72.398263.1			Workpaper	Action Plan, Cost Sharing Presentation to Mike Danilack	3/5/2010	Gloria Sullivan	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049648	MSFOIA_WH049651	0.7.72.44603			Workpaper	Activity Record – Cheryl Potop-Jackson, STC	2/26/2010	Cheryl Potop-Jackson	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049653	MSFOIA_WH049653	0.7.72.409834.1			Workpaper	Microsoft APAC Retail Segment Transactions	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049656	MSFOIA_WH049656	0.7.72.406395			Email	Fred's NOPA	3/17/2010	Paul Weibel	Cheryl Potop-Jackson ;	Email transmitting attachments whose names indicate subjects being addressed in draft documents.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049657	MSFOIA_WH049663	0.7.72.406395.1			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049664	MSFOIA_WH049666	0.7.72.406395.2			Draft NOPA	Form 5701 Notice of Proposed Adjustment	3/16/2010	Cheryl Potop-Jackson	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049667	MSFOIA_WH049764	0.7.72.406395.3			Draft Report	Economist Report	Not dated	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049783	MSFOIA_WH049786	0.7.72.44622			Workpaper	Activity Record – Cheryl Potop-Jackson, STC	3/31/2010	Cheryl Potop-Jackson	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049789	MSFOIA_WH049789	0.7.72.404887.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WHO49798	MSFOIA_WHO49804	0.7.72.396516.1			Draft Notes	None provided on document	12/3/2009	Not indicated on document	Not indicated on document	Rough draft of introductory language and questions for certain interviewees, for consideration by examiners and possible use during the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WHO49805	MSFOIA_WHO49807	0.7.72.391802			Workpaper	NOPA Log with Details	4/15/2010	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WHO49811	MSFOIA_WHO49812	0.7.72.392522.1			Report	Budget & Workplan	4/16/2010	Ceteris	Not indicated on document	Preliminary planning document submitted by expert services contractor to assist examiners in deciding on course of action for exam and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WHO49815	MSFOIA_WHO49816	0.7.72.396841.1			Report	Budget & Workplan	4/16/2010	Ceteris	Not indicated on document	Preliminary planning document submitted by expert services contractor to assist examiners in deciding on course of action for exam and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WHO49819	MSFOIA_WHO49820	0.7.72.394549.1			Report	Budget & Workplan	4/16/2010	Ceteris	Not indicated on document	Preliminary planning document submitted by expert services contractor to assist examiners in deciding on course of action for exam and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WHO49837	MSFOIA_WHO49837	0.7.72.397036.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WHO49843	MSFOIA_WHO49843	0.7.72.408248.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WHO49850	MSFOIA_WHO49850	0.7.72.402850.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WHO49851	MSFOIA_WHO49892	0.7.72.393150			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049899	MSFOIA_WH049899	0.7.72.407976.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049905	MSFOIA_WH049905	0.7.72.396760.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049909	MSFOIA_WH049925	0.7.72.408646.1			Draft memo	Performance Work Statement (PWS) Expert Service Requirement	Not Dated	Not indicated on document	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049926	MSFOIA_WH049927	0.7.72.408646.2			Report	Budget & Workplan	5/3/2010	Ceteris	Not indicated on document	Preliminary planning document submitted by expert services contractor to assist examiners in deciding on course of action for exam and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049928	MSFOIA_WH049928	0.7.72.391666			Email	IE Issues Update - Redmond	5/5/2010	Douglas Odell	Alton White ; Cheryl Potop-Jackson; Paul Weibel; William McCarthy; Joy Yen; Marie Ishii	Internal communication among IRS examiners regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049929	MSFOIA_WH049930	0.7.72.391666.1			Spreadsheet	INDEX OF INTERNATIONAL NOPA's	5/5/2010	Douglas Odell	Not indicated on document	List of NOPAs describing status of examiners' preliminary analysis and comments regarding issues addressed in each NOPA, communicating information to inform decisions being made during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049943	MSFOIA_WH049959	0.7.72.398322.1			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	5/11/2010	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049963	MSFOIA_WH049965	0.7.72.54467			Workpaper	NOPA Log with Details	5/24/2010	Cheryl Potop-Jackson	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049972	MSFOIA_WH049972	0.7.72.404767.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049975	MSFOIA_WH049976	0.7.72.392238.1			Report	Budget & Workplan	5/7/2010	Ceteris	Not indicated on document	Preliminary planning document submitted by expert services contractor to assist examiners in deciding on course of action for exam and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049978	MSFOIA_WH049979	0.7.72.405596.1			Draft memo	Request to Change ECD for Microsoft Corp. & Subs. 200406-200606 from 6/30/10 to 6/30/11	5/26/2010	Charles Davis	Maria Hwang	Memorandum communicating examination team's preliminary thoughts and impressions regarding the timeline, plan, and resource limitations for the exam, to assist with decisions regarding how to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049981	MSFOIA_WH049997	0.7.72.396267.1			Draft memo	Performance Work Statement (PWS) Expert Service Requirement	Not Dated	Not indicated on document	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH049999	MSFOIA_WH050015	0.7.72.397204.1			Draft memo	Performance Work Statement (PWS) Expert Service Requirement	Not Dated	Not indicated on document	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050026	MSFOIA_WH050042	0.7.72.395063.1			Draft memo	Performance Work Statement (PWS) Expert Service Requirement	Not Dated	Not indicated on document	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050043	MSFOIA_WH050059	0.7.72.395063.2			Draft memo	Performance Work Statement (PWS) Expert Service Requirement	Not Dated	Not indicated on document	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050060	MSFOIA_WH050061	0.7.72.55074			Draft memo	Request to Change ECD for Microsoft Corp. & Subs. 200406-200606 from 6/30/10 to 6/30/11	5/26/2010	Charles Davis	Maria Hwang	Memorandum communicating examination team's preliminary thoughts and impressions regarding the timeline, plan, and resource limitations for the exam, to assist with decisions regarding how to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050062	MSFOIA_WH050065	0.7.72.55117			Workpaper	CIC Case Completion Risk Assessment	6/3/2010	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050066	MSFOIA_WH050067	0.7.72.391311			Draft memo	Request to Change ECD for Microsoft Corp. & Subs. 200406-200606	6/30/2009	Charles Davis	Maria Hwang	Memorandum communicating examination team's preliminary thoughts and impressions regarding the timeline, plan, and resource limitations for the exam, to assist with decisions regarding how to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050070	MSFOIA_WH050073	0.7.72.397385.1			Workpaper	CIC Case Completion Risk Assessment	6/3/2010	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050076	MSFOIA_WH050080	0.7.72.408925.1			Workpaper	CIC Case Completion Risk Assessment	6/3/2010	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050081	MSFOIA_WH050082	0.7.72.55351			Workpaper	None provided on document	6/7/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050086	MSFOIA_WH050092	0.7.72.55045			Workpaper	Issue Control Summary	6/10/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050094	MSFOIA_WH050096	0.7.72.403193.1			Workpaper	IE Doug Odell Issue Time Line	6/10/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050099	MSFOIA_WH050101	0.7.72.399066.1			Workpaper	IE Doug Odell Issue Time Line	6/11/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050103	MSFOIA_WH050103	0.7.72.393437.1			Workpaper	INDEX OF INTERNATIONAL NOPA's	6/10/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050120	MSFOIA_WH050121	0.7.72.406158.1			Notes	Summary of Acquisition Buy-Ins	6/24/2010	Fred Rapaport	Not indicated on document	Examiner's notes communicating preliminary thoughts and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050123	MSFOIA_WH050126	0.7.72.409751.1			Draft memo	Post Audit Critique	6/1/2008	Joel Brotten	Case File	Internal communication describing examiners' analysis of previous exam cycle, shared to inform decisions involved in Microsoft current audit cycle.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050129	MSFOIA_WH050130	0.7.72.395061.1			Memo	IRS Marvin - Americas Retail Interviews	7/16/2010	Ceteris	Paul Weibel;	Preliminary discussion about proposed interviews to elicit information to inform analysis and decisions related to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050137	MSFOIA_WH050138	0.7.72.403918.1			Draft Report	Ten Oldest CIC Cases	7/8/2010	Not indicated on document	Not indicated on document	Report describing preliminary status and analysis of certain issues in various taxpayers' examinations, used by managers to make decisions regarding use of agency resources and to direct enforcement activity.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050140	MSFOIA_WH050141	0.7.72.408952.1			Draft Report	Ten Oldest CIC Cases	7/9/2010	Not indicated on document	Not indicated on document	Report describing preliminary status and analysis of certain issues in various taxpayers' examinations, used by managers to make decisions regarding use of agency resources and to direct enforcement activity.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050142	MSFOIA_WH050165	0.7.72.55399			Draft NOPA	Form 886A - Explanation of Items	7/22/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050166	MSFOIA_WH050189	0.7.72.391668			Draft NOPA	Form 886A - Explanation of Items	7/22/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050220	MSFOIA_WH050221	0.7.72.398475.1			Workpaper	ISSUE: Americas Transfer-Price	Not dated	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050224	MSFOIA_WH050229	0.7.72.391300.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050230	MSFOIA_WH050230	0.7.72.391300.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050232	MSFOIA_WH050271	0.7.72.54612			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050272	MSFOIA_WH050311	0.7.72.392190			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050330	MSFOIA_WH050334	0.7.72.395571.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050336	MSFOIA_WH050340	0.7.72.393020.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050345	MSFOIA_WH050361	0.7.72.397849.1			Draft memo	Performance Work Statement (PWS) Expert Service Requirement	Not Dated	Not indicated on document	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the strategy/draft being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050362	MSFOIA_WH050364	0.7.72.391465			Workpaper	Activity Record – C.P. Jackson, STC	10/29/2010	Cheryl Potop-Jackson	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050366	MSFOIA_WH050366	0.7.72.410175.1			Workpaper	INDEX OF INTERNATIONAL NOPA's	11/10/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050376	MSFOIA_WH050376	0.7.72.397842.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/8/2010	Not indicated on document	Not indicated on document	Document which appears to have been provided by Microsoft, circulated among examiners and expert services contractor for particular consideration to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050403	MSFOIA_WH050403	0.7.72.397488.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Expert services contractor's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050406	MSFOIA_WH050406	0.7.72.398156.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Expert services contractor's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050408	MSFOIA_WH050410	0.7.72.393765.1			Notes	Meeting with Territory Mgr & Taxpayer	11/17/2010	Cheryl Potop-Jackson	Not indicated on document	Examiner's notes summarizing preliminary thoughts and analysis of exam team regarding issues discussed with Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050414	MSFOIA_WH050414	0.7.72.393387.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Expert services contractor's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050416	MSFOIA_WH050416	0.7.72.399791.1			Workpaper	INDEX OF INTERNATIONAL NOPA's	11/10/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050417	MSFOIA_WH050420	0.7.72.399791.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050424	MSFOIA_WH050424	0.7.72.405491			Email	FW: Redmond Contract	12/17/2010	Julie izumoto	Charles Davis;	Email discussing expert witness work and transmitting performance work statement (duplicate).	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050425	MSFOIA_WH050441	0.7.72.405491.1			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	6/2/2010	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050445	MSFOIA_WH050445	0.7.72.54455			Workpaper	Compare Issues Identified Initial Risk Analysis and Audit Results	1/4/2011	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050446	MSFOIA_WH050447	0.7.72.54958			Draft memo	Information Required for CIC Monitoring Report	12/15/2010	Cheryl Potop-Jackson	Charles Davis	Preliminary thoughts and status updates of examiners communicated to managers to assist with decisions regarding use of agency resources and potential enforcement actions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050448	MSFOIA_WH050449	0.7.72.391449			Draft memo	Information Required for CIC Monitoring Report	12/15/2010	Cheryl Potop-Jackson	Charles Davis	Preliminary thoughts and status updates of examiners communicated to managers to assist with decisions regarding use of agency resources and potential enforcement actions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050452	MSFOIA_WH050454	0.7.72.400129.1			Notes	Meeting with CTM Industry Director and Taxpayer	1/5/2011	Cheryl Potop-Jackson	Not indicated on document	Examiner's notes summarizing preliminary thoughts and analysis of exam team regarding issues discussed with Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050472	MSFOIA_WH050472	0.7.72.395109.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Expert services contractor's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050482	MSFOIA_WH050482	0.7.72.397211			Email	Status Update - IMPORTANT - READ ME	1/21/2011	Paul Weibel	William McCarthy, Charles Davis, Alton White, Cheryl Potop-Jackson;	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050484	MSFOIA_WH050492	0.7.72.391971.1			Draft Memo	Transfer Price for Sale of Software during Fiscal Year 2006	1/12/2010	Joy Yen	File	Discussion draft of an internal memo to file, to communicate to other users of exam file the examiner's thoughts and analysis regarding transactions being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050493	MSFOIA_WH050529	0.7.72.391971.2			Workpaper	Microsoft Puerto Rico Retail Cost Sharing	Not Dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050531	MSFOIA_WH050533	0.7.72.54985			Draft memo	Information Required for CIC Monitoring Report	1/24/2011	Cheryl Potop-Jackson	Charles Davis	Preliminary thoughts and status updates of examiners communicated to managers to assist with decisions regarding use of agency resources and potential enforcement actions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050534	MSFOIA_WH050536	0.7.72.393228			Draft memo	Information Required for CIC Monitoring Report	1/25/2011	Cheryl Potop-Jackson	Charles Davis	Preliminary thoughts and status updates of examiners communicated to managers to assist with decisions regarding use of agency resources and potential enforcement actions.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050550	MSFOIA_WH050551	0.7.72.399938.1			Questionnaire	ACTION: For your CIC/CAP cases	1/27/2001	Cheryl Potop-Jackson	Not indicated on document	Examiner's preliminary notes in response to questions from other agency employee regarding proposed examination activity.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050581	MSFOIA_WH050595	0.7.72.395396.1			Workpaper	None provided on document	2/15/2011	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050598	MSFOIA_WH050606	0.7.72.406257.1			Workpaper	None provided on document	2/15/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050608	MSFOIA_WH050624	0.7.72.391562.1			Workpaper	None provided on document	2/16/2011	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050630	MSFOIA_WH050640	0.7.72.396531.1			Workpaper	None provided on document	2/18/2011	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050664	MSFOIA_WH050704	0.7.72.406282.1			Workpaper	Large Case Examination Plan Transmittal	4/2/2008	Cheryl Potop-Jackson	Charles Davis	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050706	MSFOIA_WH050721	0.7.72.392337.1			Workpaper	None provided on document	3/1/2011	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050723	MSFOIA_WH050738	0.7.72.403668.1			Workpaper	None provided on document	3/1/2011	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050742	MSFOIA_WH050743	0.7.72.400961			Email	RE: Time Line for Case - Please Review	3/1/2011	Cheryl Potop-Jackson	Charles Davis;	Internal communication among IRS examiners and agency attorney regarding issues being examined and decisions to be made regarding management of exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050752	MSFOIA_WH050753	0.7.72.391811			Memo	WORKLOAD REVIEW	3/7/2011	Charles Davis	Cheryl Potop-Jackson	Internal communication describing examiner's planned work on exam, and discussing agency resources and limitations.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Internal agency forms used to manage employees security access are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050754	MSFOIA_WH050757	0.7.72.393079			Draft Rebuttal	Response T/P's Rebuttal sec. 199	3/16/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050763	MSFOIA_WH050763	0.7.72.54502			Workpaper	Table 20: Calculation of Lump Sum Buy-In Payment	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050764	MSFOIA_WH050764	0.7.72.405379			Email	TABLE 20 APAC Correction	3/17/2011	Cheryl Potop-Jackson	Paul Weibel;	Internal communication among IRS examiners regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050765	MSFOIA_WH050765	0.7.72.405379.1			Workpaper	Table 20: Calculation of Lump Sum Buy-In Payment	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050766	MSFOIA_WH050766	0.7.72.392044			Workpaper	Table 21 - APAC (Page 85 of Report)	3/21/2011	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050768	MSFOIA_WH050812	0.7.72.395071.1			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050814	MSFOIA_WH050814	0.7.72.405539.1			Workpaper	Table 21 - APAC (Page 85 of Report)	3/21/2011	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050817	MSFOIA_WH050824	0.7.72.401339.1			Workpaper	None provided on document	3/21/2011	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050826	MSFOIA_WH050828	0.7.72.392103.1			Workpaper	NATURAL RATE COMPUTATION	3/22/2011	Paul Weibel	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050830	MSFOIA_WH050870	0.7.72.400061.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050872	MSFOIA_WH050883	0.7.72.396502.1			Workpaper	NOPAs Issued	3/24/2011	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050885	MSFOIA_WH050929	0.7.72.391915.1			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050930	MSFOIA_WH050930	0.7.72.391915.2			Workpaper	NATURAL RATE COMPUTATION	3/11/2011	Paul Weibel	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050931	MSFOIA_WH050931	0.7.72.396184			Email	Combination Reminder-Observation-Question	4/4/2011	Paul Weibel	Alton White; William McCarthy; Charles Davis; cc:Joy Yen; Cheryl Potop-Jackson; Hilty Melissa; Joy Yen; Cheryl Potop-Jackson; Hilty Melissa L	Internal communication among IRS examiners and agency attorney regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050932	MSFOIA_WH050932	0.7.72.393614			Email	RE: Combination Reminder-Observation-Question	4/4/2011	Joy Yen	Paul Weibel; Alton White; William McCarthy; Charles Davis; cc:Cheryl Potop-Jackson; Hilty Melissa; Cheryl Potop-Jackson; Hilty Melissa L	Internal communication among IRS examiners and agency attorney regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050937	MSFOIA_WH050937	0.7.72.397489			Email	RE: Combination Reminder-Observation-Question	4/4/2011	McCarthy William	Paul Weibel; cc: Alton White; Cheryl Potop-Jackson; Alton White; Cheryl Potop-Jackson	Internal communication among IRS examiners and agency attorney regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050938	MSFOIA_WH050939	0.7.72.409818			Email	RE: Combination Reminder-Observation-Question	4/4/2011	Paul Weibel	Cheryl Potop-Jackson;	Internal communication among IRS examiners and agency attorney regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050942	MSFOIA_WH050944	0.7.72.399761.1			Workpaper	Acting Management Activity, Chuck Davis, Team 1234	4/8/2011	Not indicated on document	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Employee's privacy interest in details about job performance are not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050949	MSFOIA_WH050949	0.7.72.406354			Email	Draft argument	4/14/2011	William McCarthy	Paul Weibel; Cheryl Potop-Jackson; Joy Yen ;	Internal communication among IRS examiners and agency attorney regarding issues being examined and decisions to be made regarding taxpayer's liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050950	MSFOIA_WH050956	0.7.72.406354.1			Draft Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/13/2011	Not indicated on document	Not indicated on document	Agency attorney's preliminary discussion draft of legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050958	MSFOIA_WH050964	0.7.72.398430.1			Draft Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/13/2011	Not indicated on document	Not indicated on document	Agency attorney's preliminary discussion draft of legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050966	MSFOIA_WH050973	0.7.72.394643.1			Draft Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/14/2011	Not indicated on document	Not indicated on document	Agency attorney's preliminary discussion draft of legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050976	MSFOIA_WH050976	0.7.72.391619.1			Draft memo	CONCLUSION	4/14/2011	William McCarthy	Not indicated on document	Agency attorney's preliminary discussion draft of legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH050987	MSFOIA_WH051002	0.7.72.399790.1			Workpaper	None provided on document	4/18/2011	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051040	MSFOIA_WH051043	0.7.72.394256.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051050	MSFOIA_WH051174	0.7.72.402394.1			Draft Report	Analysis of Microsoft APAC Retail Buy-in	3/30/2011	Ceteris	Not indicated on document	Discussion draft of expert report reflecting preliminary analysis to assist with decisions involved in audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051182	MSFOIA_WH051182	0.7.72.392290			Workpaper	Updated Timelines to Completion	4/20/2011	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051188	MSFOIA_WH051203	0.7.72.402330.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051204	MSFOIA_WH051218	0.7.72.402330.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051219	MSFOIA_WH051219	0.7.72.402330.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051228	MSFOIA_WH051325	0.7.72.405452.1			Draft Report	Economist Report	10/8/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051326	MSFOIA_WH051326	0.7.72.405452.2			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/30/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051327	MSFOIA_WH051334	0.7.72.405452.3			Draft NOPA	Form 886A - Explanation of Items	3/18/2010	Paul Weibel	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051335	MSFOIA_WH051346	0.7.72.405452.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051347	MSFOIA_WH051347	0.7.72.405452.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051348	MSFOIA_WH051348	0.7.72.398071			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/2/2011	Cheryl Potop-Jackson	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Transmitting a certain document to a certain IRS employee, indicating certain direction and scope of exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051349	MSFOIA_WH051349	0.7.72.398071.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	1/13/2010	Cheryl Potop-Jackson	Not indicated on document	Certain document transmitted to certain IRS employee, communicating analysis of issues being examined to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051350	MSFOIA_WH051389	0.7.72.392116			Workpaper	Summary NOPAs	4/28/2011	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051399	MSFOIA_WH051441	0.7.72.398969.1			Draft Report	Economist Report	4/15/2011	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051442	MSFOIA_WH051518	0.7.72.398969.2			Draft Report	Economist Report	5/5/2011	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051523	MSFOIA_WH051527	0.7.72.392299			Workpaper	Activity Record – C.P. Jackson, STC	4/29/2011	Cheryl Potop-Jackson	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051531	MSFOIA_WH051607	0.7.72.391759			Draft Report	Economist Report	4/15/2011	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051612	MSFOIA_WH051614	0.7.72.391274			Workpaper	Activity Record – C.P. Jackson, STC	5/18/2011	Cheryl Potop-Jackson	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051624	MSFOIA_WH051624	0.7.72.405729.1			Draft Letter	None provided on document	5/20/2011	Maria Hwang	Microsoft Corporation	Discussion draft of a letter to be issued to Microsoft, circulated among examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051625	MSFOIA_WH051625	0.7.72.391866			Draft Letter	None provided on document	5/20/2011	Maria Hwang	Microsoft Corporation	Discussion draft of a letter to be issued to Microsoft, circulated among examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051628	MSFOIA_WH051628	0.7.72.396204.1			Draft Letter	None provided on document	5/20/2011	Maria Hwang	Microsoft Corporation	Discussion draft of a letter to be issued to Microsoft, circulated among examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051634	MSFOIA_WH051635	0.7.72.407673.1			Draft Workpaper	None provided on document	Not dated	not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051642	MSFOIA_WH051643	0.7.72.392962			Notes	None provided on document	7/8/2011	Not indicated on document	Not indicated on document	Examiner's preliminary notes regarding intangibles agreements, to be included in exam file for consideration by other examiners to aid in decisionmaking	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051664	MSFOIA_WH051666	0.7.72.400035.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051678	MSFOIA_WH051679	0.7.72.408190.1			Draft IDR	Draft IDR language (Form 5471)	Not dated	Not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051680	MSFOIA_WH051680	0.7.72.408190.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051682	MSFOIA_WH051696	0.7.72.396774.1			Return	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Microsoft Corporation	Not indicated on document	Copy of a return shared among examiners at suggestion of agency attorney during consideration of an issue being examined and drafting of IDR	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051697	MSFOIA_WH051698	0.7.72.396774.2			Draft IDR	Draft IDR language (Form 5471)	Not dated	Not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051702	MSFOIA_WH051702	0.7.72.398436.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051706	MSFOIA_WH051706	0.7.72.399792.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051707	MSFOIA_WH051707	0.7.72.399792.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051712	MSFOIA_WH051712	0.7.72.404086.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051723	MSFOIA_WH051729	0.7.72.52295			Workpaper	INTERNATIONAL AUDIT PLAN	8/9/2007	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051730	MSFOIA_WH051732	0.7.72.52154			Notes	Audit Status Meeting	10/16/2007	Not indicated on document	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051733	MSFOIA_WH051733	0.7.72.52325			Workpaper	APAC Cost Sharing	2/7/2008	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051734	MSFOIA_WH051748	0.7.72.52268			Workpaper	None provided on document	9/3/2009	Joy Yen	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051749	MSFOIA_WH051752	0.7.72.52313			Workpaper	Sales by Product Segment	9/3/2009	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051753	MSFOIA_WH051783	0.7.72.52246			Workpaper	None provided on document	10/19/2009	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051784	MSFOIA_WH051802	0.7.72.52169			Workpaper	None provided on document	12/1/2009	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051803	MSFOIA_WH051808	0.7.72.52191			Workpaper	None provided on document	3/10/2010	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051809	MSFOIA_WH051832	0.7.72.52219			Workpaper	None provided on document	3/10/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051833	MSFOIA_WH051833	0.7.72.52206			Workpaper	TP's Buy-in Calculation (or Cost Share payment calculation)	3/11/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051834	MSFOIA_WH051853	0.7.72.52263			Workpaper	TP's Buy-in Calculation (or Cost Share payment calculation)	3/11/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051854	MSFOIA_WH051928	0.7.72.52319			Workpaper	None provided on document	3/23/2010	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051929	MSFOIA_WH051933	0.7.72.52289			Workpaper	None provided on document	4/27/2010	Fred Rapaport	Joy Yen;	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051934	MSFOIA_WH051951	0.7.72.52330			Memo	SINGAPORE TRIP REPORT, APAC FUNCTIONAL ANALYSIS	3/30/2009	Joy Yen	Charles Davis, Ahmad Shahshahani	Internal communication sharing examiner's preliminary thoughts and impressions to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051952	MSFOIA_WH051961	0.7.72.52189			Workpaper	None provided on document	8/2/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051962	MSFOIA_WH051969	0.7.72.52337			Workpaper	None provided on document	8/11/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051970	MSFOIA_WH051970	0.7.72.52212			Workpaper	None provided on document	8/18/2011	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051971	MSFOIA_WH051981	0.7.72.52227			Workpaper	None provided on document	8/19/2011	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051982	MSFOIA_WH051991	0.7.72.52315			Workpaper	None provided on document	10/27/2011	Joy Yen	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH051992	MSFOIA_WH051999	0.7.72.52159			Workpaper	None provided on document	10/31/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052013	MSFOIA_WH052023	0.7.72.245220.1			Spreadsheet	Significant § 482 Buy-in Cases	9/11/2007	Michelle Korbas	Not indicated on document	Agency attorneys' draft list of buy-in cases with attorneys' notes about the cases, circulated for discussion purposes and for consideration of issues to be examined with respect to Microsoft examination and other taxpayers' examinations; identifying third-party taxpayer examinations	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052094	MSFOIA_WH052105	0.7.72.238930.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052142	MSFOIA_WH052162	0.7.72.229656.1			Draft PowerPoint	XYZ Corp.	2/19/2008	Joy Yen	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052188	MSFOIA_WH052272	0.7.72.240444.1			Draft PowerPoint	Coordinated Issue Paper, §482 CSA Buy-in Workshops	3/11/2008	Joy Yen, Michael Aarstol	Not indicated on document	Discussion draft of presentation to be used to brief issues being examined in the Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052303	MSFOIA_WH052303	0.7.72.239614			Email	RE: Expert Question	4/28/2008	William McCarthy	Michelle Korbas;	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052304	MSFOIA_WH052304	0.7.72.239614.1			Email	RE: Ceteris (Ceteris)	4/17/2008	Curt Rubin	William McCarthy;	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052305	MSFOIA_WH052305	0.7.72.239614.2			Email	RE: Ceteris (Ceteris)	4/18/2008	Danielle Dold	William McCarthy;	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052306	MSFOIA_WH052308	0.7.72.255035			Email	RE: Heimert & Co Resumes	4/28/2008	Michelle Korbas	Tuey Tim; Lott W Bruce; Adelberg Charles R; Asquith Daniel;	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052309	MSFOIA_WH052311	0.7.72.216136			Email	RE: Heimert & Co Resumes	4/28/2008	D. Asquith	Michelle Korbas; Tuey Tim; Lott W Bruce; Adelberg Charles R;	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052312	MSFOIA_WH052315	0.7.72.242384			Email	Bruce Lott Case Recommendation from Economist Program	4/29/2008	T. Tuey	C. Adelberg; Asquith Daniel; Michelle Korbas; Lott W Bruce;; Asquith Daniel; Michelle Korbas; Lott W Bruce; Tuey Tim	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052317	MSFOIA_WH052320	0.7.72.253941.1			Memo	International Issues and Developments January through mid-May 2008	5/16/2008	Michelle Korbas	Laurel Robinson;	Internal summary of agency attorneys' work developing legal advice sought by examiners working on various audits.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052473	MSFOIA_WH052473	0.7.72.236723.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052474	MSFOIA_WH052484	0.7.72.236723.2			Spreadsheet	CSA BUY-IN INVENTORY REPORT	3/2/2010	not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052505	MSFOIA_WH052505	0.7.72.235000.1			PowerPoint Slide	Basic Facts about Company Product Segments - worldwide	2/5/2008	Joy Yen	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052506	MSFOIA_WH052513	0.7.72.235000.2			PowerPoint	Microsoft Transfer Pricing: Asia & Americas Buy-In Briefings	2/5/2008	Microsoft Corporation	IRS	MS presentation with examiner's handwritten notes reflecting thoughts and impressions	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052538	MSFOIA_WH052538	0.7.72.228916.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052611	MSFOIA_WH052611	0.7.72.218593.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052650	MSFOIA_WH052651	0.7.72.244953.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052652	MSFOIA_WH052653	0.7.72.244953.2			Draft letter	Amended and Supplemental Instructions to Ceteris	Not dated	Nora Beltran	Ceteris	Discussion of preliminary considerations involved in decision regarding allocation of certain resources for expert services contractor to assist with exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052681	MSFOIA_WH052681	0.7.72.219991			Email	FW: Microsoft buy-in Protest (APAC)	7/18/2011	Michelle Korbas	Fields Julie A ; Rex Lee; Mentink Scott W	Indication of subject for which agency attorney's advice was sought.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052682	MSFOIA_WH052882	0.7.72.219991.1			Protest	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Not indicated on document	Document provided to the Service by Microsoft which was in turn sent by an agency attorney to other agency employees during the course of developing legal advice requested by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052888	MSFOIA_WH052896	0.7.72.220392.1			Draft Rebuttal	Rebuttal to 30-Day Protest Letter	8/24/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052901	MSFOIA_WH052901	0.7.72.266083.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052902	MSFOIA_WH052902	0.7.72.264207			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/9/2008	Paul Weibel	William McCarthy;	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052903	MSFOIA_WH052903	0.7.72.267141			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/16/2008	Marikay Lee-Martinez	William McCarthy; Hosler Rick V; Lee-Martinez Marikay K	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052907	MSFOIA_WH052907	0.7.72.263924			Email	RE: Expert Question	4/28/2008	Michelle Korbas	William McCarthy;	Discussion among examiners and agency attorneys regarding possible expert services contractors to consider and details regarding decisions about who to retain.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052908	MSFOIA_WH052921	0.7.72.266331			Workpaper	CASE HISTORY	6/4/2008	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052923	MSFOIA_WH052936	0.7.72.264306.1			Workpaper	CASE HISTORY	11/5/2008	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052940	MSFOIA_WH052959	0.7.72.264303.1			Workpaper	CASE HISTORY	3/6/2009	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052962	MSFOIA_WH052975	0.7.72.265295.1			Workpaper	CASE HISTORY	8/11/2009	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH052982	MSFOIA_WH052993	0.7.72.264891.1			Workpaper	CASE HISTORY	2/5/2010	William McCarthy	Cathy Goodson;	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053000	MSFOIA_WH053000	0.7.72.266824			Workpaper	None provided on document	3/23/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053001	MSFOIA_WH053001	0.7.72.266068			Workpaper	None provided on document	3/23/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053005	MSFOIA_WH053005	0.7.72.267285			Workpaper	None provided on document	3/24/2010	William McCarthy	Not indicated on document	Agency attorney's notes reflecting preliminary thoughts and impressions regarding legal advice being developed to assist examiners' decisionmaking.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053008	MSFOIA_WH053031	0.7.72.265011.1			PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/25/2010	Joy Yen	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053033	MSFOIA_WH053035	0.7.72.266186.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053036	MSFOIA_WH053126	0.7.72.266186.2			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/6/2010	Joy Yen	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053157	MSFOIA_WH053168	0.7.72.266067.1			Workpaper	CASE HISTORY	3/31/2010	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053179	MSFOIA_WH053180	0.7.72.266806			Draft Letter	Draft Transfer Price Report for Microsoft case	Not dated	William McCarthy	Ceteris	Agency attorney's preliminary discussion draft of letter, reflecting legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053181	MSFOIA_WH053181	0.7.72.264228			Notes	None provided on document	12/16/2010	William McCarthy	Not indicated on document	Agency attorneys' notes communicating preliminary thoughts and impressions regarding legal advice being developed to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053183	MSFOIA_WH053194	0.7.72.264251.1			Workpaper	CASE HISTORY	2/4/2010	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053207	MSFOIA_WH053221	0.7.72.266303.1			Workpaper	None provided on document	2/15/2011	Joy Yen	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053224	MSFOIA_WH053224	0.7.72.264316			Notes	SharePoint Entry	3/11/2011	William McCarthy	Not indicated on document	Agency attorney's notes on conference call about exam issues, posted on Sharepoint to share with examiners	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053227	MSFOIA_WH053227	0.7.72.264116			Notes	MS Life issue	3/24/2011	William McCarthy	Not indicated on document	Agency attorneys' notes communicating preliminary thoughts and impressions regarding legal advice being developed to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053231	MSFOIA_WH053237	0.7.72.264981.1			Workpaper	CASE HISTORY	3/4/2011	William McCarthy	Not indicated on document	Description of agency attorney's activities working on exam, including descriptions of decisions being discussed and legal advice requested or provided to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053239	MSFOIA_WH053241	0.7.72.266302			Email	RE: KPMG report	4/12/2011	Daniel Lavassar	William McCarthy	Discussion of agency attorneys about the subject of legal advice sought by examiners to assist with decisions being made in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053242	MSFOIA_WH053251	0.7.72.266302.1			Legal research document	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Article used by agency attorney for legal research, reflecting subject of legal advice sought by examiners and attorney's development of same.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053252	MSFOIA_WH053256	0.7.72.266302.2			Legal research document	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Article used by agency attorney for legal research, reflecting subject of legal advice sought by examiners and attorney's development of same.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053257	MSFOIA_WH053262	0.7.72.266302.3			Legal research document	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Article used by agency attorney for legal research, reflecting subject of legal advice sought by examiners and attorney's development of same.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053263	MSFOIA_WH053267	0.7.72.266302.4			Legal research document	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Article used by agency attorney for legal research, reflecting subject of legal advice sought by examiners and attorney's development of same.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053268	MSFOIA_WH053271	0.7.72.266302.5			Legal research document	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Article used by agency attorney for legal research, reflecting subject of legal advice sought by examiners and attorney's development of same.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053273	MSFOIA_WH053273	0.7.72.266037			Draft rebuttal	Conclusion	4/14/2011	Daniel Lavassar	Not indicated on document	Agency attorney's preliminary discussion draft of legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053275	MSFOIA_WH053278	0.7.72.266872			Email	RE: Timelines for protest and rebuttal (PRIVILEGED)	4/20/2011	Daniel Lavassar	William McCarthy	Discussion of agency attorneys about the subject of legal advice sought by examiners to assist with decisions being made in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053279	MSFOIA_WH053297	0.7.72.266872.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Microsoft Corporation	Not indicated on document	Document provided by Microsoft to examiners which was in turn provided to agency attorneys and exam team for particular scrutiny with respect to issues for which legal advice is being sought.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053308	MSFOIA_WH053309	0.7.72.264877			Draft Rebuttal	Rebuttal: Americas Buy-In (FACTS -- Misc.)	7/19/2011	Not indicated on document	Not indicated on document	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053312	MSFOIA_WH053312	0.7.72.267031.1			Draft rebuttal	None provided on document	8/3/2011	William McCarthy	Not indicated on document	Discussion draft of report with handwritten notes reflecting legal advice being developed by agency attorney at the request of examiners to assist with decisions involved in audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053315	MSFOIA_WH053315	0.7.72.264159			Draft rebuttal	None provided on document	8/4/2011	William McCarthy	Not indicated on document	Discussion draft of report with handwritten notes reflecting legal advice being developed by agency attorney at the request of examiners to assist with decisions involved in audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053345	MSFOIA_WH053347	0.7.72.264040			Draft Notes	None provided on document	9/16/2011	William McCarthy	Not indicated on document	Agency attorneys' notes communicating preliminary thoughts and impressions regarding legal advice being developed to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053348	MSFOIA_WH053349	0.7.72.265265			Draft IDR	Draft IDR language (Form 5471)	9/19/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053351	MSFOIA_WH053352	0.7.72.265122			Draft IDR	Draft IDR language (Form 5471)	9/19/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053354	MSFOIA_WH053355	0.7.72.265004.1			Draft IDR	Draft IDR language (Form 5471)	9/20/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053356	MSFOIA_WH053357	0.7.72.266323			Draft IDR	Draft IDR language (Form 5471)	9/20/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053359	MSFOIA_WH053373	0.7.72.266141.1			Return	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Microsoft Corporation	Not indicated on document	Copy of a return shared among examiners at suggestion of agency attorney during consideration of an issue being examined and drafting of IDR	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053374	MSFOIA_WH053375	0.7.72.266141.2			Draft IDR	Draft IDR language (Form 5471)	9/20/2011	Not indicated on document	Not indicated on document	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053381	MSFOIA_WH053382	0.7.72.101739			Resume/Biography	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	2/20/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Information about potential outside expert who was being considered by IRS exam team for potential engagement	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053383	MSFOIA_WH053384	0.7.72.101858			Notes/Outline	QUESTIONS - CASE INFORMATION, § 482 COST SHARING BUY-IN ISSUE FOCUS WORKSHOP	4/23/2008	not indicated on document	Not indicated on document	Notes providing requested information about examiners' preliminary thoughts and activities around an issue that is being examined in various enforcement activities, including the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053385	MSFOIA_WH053385	0.7.72.102183			Resume/Biography	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not dated	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Information about potential outside expert who was being considered by IRS exam team for potential engagement	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053386	MSFOIA_WH053386	0.7.72.102144			Resume/Biography	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not dated	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Information about potential outside expert who was being considered by IRS exam team for potential engagement	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053389	MSFOIA_WH053390	0.7.72.101906			Email	RE: Foreign Travel Request--Singapore	2/17/2009	Johanna Jones	William McCarthy	Discussion of preliminary information involved in decision whether to allocate resources for travel of agency attorney for the purpose of developing legal advice to assist with certain issues in the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053391	MSFOIA_WH053396	0.7.72.102129			Email	FW: Foreign Travel Request--Singapore	2/17/2009	William McCarthy	Carlos Weems	Discussion of preliminary information involved in decision whether to allocate resources for travel of agency attorney for the purpose of developing legal advice to assist with certain issues in the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053397	MSFOIA_WH053397	0.7.72.101790			Email	RE: Approval for Foreign travel for William McCarthy commencing March 6	2/11/2009	Carlos Weems	William McCarthy	Discussion of preliminary information involved in decision whether to allocate resources for travel of agency attorney for the purpose of developing legal advice to assist with certain issues in the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053398	MSFOIA_WH053398	0.7.72.102000			Email	Approval for Foreign travel for William McCarthy commencing March 6	2/10/2009	Barbara Leonard	Drita Tonuzi, cc: Laurel Robinson, William McCarthy, Cathy Goodson	Discussion of preliminary information involved in decision whether to allocate resources for travel of agency attorney for the purpose of developing legal advice to assist with certain issues in the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053399	MSFOIA_WH053399	0.7.72.102010			Email	RE: Singapore Trip	2/3/2009	Laurel Robinson	William McCarthy,	Discussion of preliminary information involved in decision whether to allocate resources for travel of agency attorney for the purpose of developing legal advice to assist with certain issues in the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053400	MSFOIA_WH053404	0.7.72.101735			Email	Singapore Trip	2/2/2009	Alton White	William McCarthy;	Discussion of preliminary information involved in decision whether to allocate resources for travel of agency attorney for the purpose of developing legal advice to assist with certain issues in the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053405	MSFOIA_WH053406	0.7.72.101861			Email with handwritten notes	Microsoft CSA & Buy-In (Americas)	9/25/2008	William McCarthy	Michelle Korbas;	Discussion of preliminary information involved in decision whether to allocate resources for travel of agency attorney for the purpose of developing legal advice to assist with certain issues in the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053407	MSFOIA_WH053407	0.7.72.102157			Email with handwritten notes	Thank you! Facts to Review	11/3/2008	Laurel Robinson	William McCarthy	Discussion of preliminary information involved in decision whether to allocate resources for travel of agency attorney for the purpose of developing legal advice to assist with certain issues in the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053408	MSFOIA_WH053416	0.7.72.102190			Email	RE: Review of Ceteris Reports	6/26/2009	various (emails), William McCarthy (notes)	various;	Agency attorney's notes indicating thoughts and impressions regarding examiner's preliminary assessment of issues being examined, noted for purposes of developing legal advice sought by exam team.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053417	MSFOIA_WH053417	0.7.72.102041			Notes	Ceteris Report	7/13/2009	William McCarthy	Not indicated on document	Agency attorneys' notes communicating preliminary thoughts and impressions regarding legal advice being developed with respect to a report being drafted as part of the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053418	MSFOIA_WH053479	0.7.72.101894			Draft report	Analysis of Microsoft Americas Retail Buy-in	5/29/2009	Ceteris; William McCarthy (handwriting)	Not indicated on document	Discussion draft of expert report with handwritten notes reflecting legal advice being developed by agency attorney at the request of examiners to assist with decisions involved in audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053480	MSFOIA_WH053553	0.7.72.101995			Draft report	APAC Retail Buy-in	5/29/2009	Ceteris; William McCarthy (handwriting)	Not indicated on document	Discussion draft of expert report with handwritten notes reflecting legal advice being developed by agency attorney at the request of examiners to assist with decisions involved in audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053554	MSFOIA_WH053640	0.7.72.101684			Draft report	Analysis of Microsoft Americas Retail Buy-in	8/28/2009	Ceteris; William McCarthy (handwriting)	Not indicated on document	Discussion draft of expert report with handwritten notes reflecting legal advice being developed by agency attorney at the request of examiners to assist with decisions involved in audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053641	MSFOIA_WH053713	0.7.72.101724			Draft report	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/28/2009	Ceteris; William McCarthy (handwriting)	Not indicated on document	Discussion draft of expert report with handwritten notes reflecting legal advice being developed by agency attorney at the request of examiners to assist with decisions involved in audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053714	MSFOIA_WH053813	0.7.72.102165			Draft report	Analysis of Microsoft APAC Retail Buy-in	8/28/2009	Ceteris; William McCarthy (handwriting)	Not indicated on document	Discussion draft of expert report with handwritten notes reflecting legal advice being developed by agency attorney at the request of examiners to assist with decisions involved in audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053814	MSFOIA_WH053901	0.7.72.101721			Draft report	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	8/28/2009	Ceteris; William McCarthy (handwriting)	Not indicated on document	Discussion draft of expert report with handwritten notes reflecting legal advice being developed by agency attorney at the request of examiners to assist with decisions involved in audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053902	MSFOIA_WH053902	0.7.72.101816			Workpaper with handwritten notes	Crude Estimate of CIP Methodology - APAC CSA	5/1/2008	Fred Rapaport; William McCarthy (handwriting)	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053903	MSFOIA_WH053903	0.7.72.101757			Workpaper with handwritten notes	Net Present Value Estimate	2/21/2013	William McCarthy (handwriting)	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053904	MSFOIA_WH053904	0.7.72.102149			Workpaper with handwritten notes	Crude Estimate of CIP Methodology - Americas CSA	5/7/2008	Fred Rapaport; William McCarthy (handwriting)	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053905	MSFOIA_WH053907	0.7.72.102075			Memo with handwritten notes	Request for Counsel Assistance and Guidance	10/6/2007	Paul Weibel; William McCarthy (handwriting)	William McCarthy;	Copy of memo requesting legal advice, with agency attorney's handwritten notes reflecting preliminary thoughts about legal advice being developed to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053908	MSFOIA_WH053913	0.7.72.101905			Workpaper with handwritten notes	Summary of Microsoft Americas region retail segment cost sharing and related software transfer pricing	7/5/2007	Fred Rapaport; William McCarthy (handwriting)	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability. Includes handwritten thoughts and impressions of agency attorney developing legal advice requested by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053914	MSFOIA_WH053914	0.7.72.101968			Workpaper with handwritten notes	Summary of Buy-in Payments / Transfer Pricing	9/1/2007	Fred Rapaport; William McCarthy (handwriting)	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053915	MSFOIA_WH053915	0.7.72.101943			Draft email with handwritten notes	MS meeting with Joy Y	2/21/2013	William McCarthy	Not indicated on document	Agency attorney's notes indicating thoughts and impressions regarding examiner's preliminary assessment of issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053916	MSFOIA_WH053917	0.7.72.101847			Email	Microsoft CSA & Buy-In (Americas)	9/30/2008	Michelle Korbas	Kenneth Christman, Caroline Chen, Laurel Robinson, Christopher Bello; cc: William McCarthy;	Discussion about preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053918	MSFOIA_WH053918	0.7.72.102066			Draft email	None provided on document	undated	William McCarthy	Not indicated on document	Talking points about preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053919	MSFOIA_WH053920	0.7.72.101812			Email	Americas Agreements Cost Share/Buy-in	11/19/2008	Paul Weibel	Michelle Korbas; cc: Fred Rapaport, William McCarthy, Caroline Chen, Laurel Robinson;	Discussion about preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053921	MSFOIA_WH053921	0.7.72.101763			Email	RE: Microsoft	10/1/2008	William McCarthy	Michelle Korbas;	Discussion about preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053923	MSFOIA_WH053923	0.7.72.102204			Handwritten notes	None provided on document	2/21/2013	William McCarthy	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053924	MSFOIA_WH053935	0.7.72.101965			PowerPoint with handwritten notes	Microsoft IRS Audit FY04-FY06, Response to IDR 2030 -- Americas Sharing Arrangement	2/21/2013	William McCarthy (notes)	Not indicated on document	Copy of examination document with agency attorney's handwritten notes reflecting preliminary thoughts about legal advice being developed to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053936	MSFOIA_WH053936	0.7.72.102087			Email	Some thoughts on life	1/20/2009	William McCarthy	Paul Weibel, Fred Rapaport; cc: J. Ryan;	Discussion about preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053937	MSFOIA_WH053938	0.7.72.101665			Email	RE: Some thoughts on life	1/20/2009	William McCarthy	Paul Weibel;	Discussion about preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH053939	MSFOIA_WH054031	0.7.72.102172			Email with attachment and handwritten notes	KPMG Interview Notes	9/3/2008	Joy Yen; William McCarty (notes)	William McCarthy, Paul Weibel;	Agency attorney's handwritten notes on copies of email and other exam-related documents shared with attorney to solicit advice that will inform decisions regarding issues under examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054032	MSFOIA_WH054032	0.7.72.102148			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2011	Cathy Goodson	Laurel Robinson; cc: William McCarthy, Cathy Goodson, Julie Fields;	Discusson about preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while drafting exam documents and analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054033	MSFOIA_WH054033	0.7.72.101843			Email	IFC conf call	3/23/2011	William McCarthy	Cathy Goodson;	Discusson about preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054034	MSFOIA_WH054034	0.7.72.101669			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2011	William McCarthy	Michelle Korbas;	Discusson about preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054096	MSFOIA_WH054096	0.7.72.101950			Email	NOPA #2	4/15/2011	William McCarthy	Paul Weibel; cc: Cathy Goodson;	Discusson about preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while drafting exam documents and analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054097	MSFOIA_WH054137	0.7.72.101666			Draft NOPA with handwritten notes	Form 886A - Explanation of Items	4/15/2011	William McCarthy (handwriting)	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054139	MSFOIA_WH054139	0.7.72.101793			Email	FW: NOPA #2	4/15/2011	William McCarthy	Alton White;	Discussion about preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while drafting exam documents and analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054147	MSFOIA_WH054147	0.7.72.101870			Email	NOPAs	4/14/2011	William McCarthy	Paul Weibel;	Discussion about preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while drafting exam documents and analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054148	MSFOIA_WH054151	0.7.72.101912			Email with handwriting	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/14/2011	S. Funk	William McCarthy; cc: Cathy Goodson;	Discussion about preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while drafting exam documents and analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054152	MSFOIA_WH054152	0.7.72.101756			Email	FW: Revised life argument (4-14-11)	4/14/2011	William McCarthy	Laurel Robinson;	Discussion about preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while drafting exam documents and analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054153	MSFOIA_WH054160	0.7.72.102027			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/14/2011	William McCarthy	Not indicated on document	Agency attorney's preliminary discussion draft of legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054161	MSFOIA_WH054168	0.7.72.101627			Draft rebuttal with redline and handwritten notes	None provided on document	Not dated	William McCarthy	Not indicated on document	Copy of discussion draft of agency rebuttal document with agency attorney's handwritten notes reflecting preliminary thoughts about legal advice being developed to assist examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054169	MSFOIA_WH054176	0.7.72.101923			Email and attachment with redline and handwritten notes	FW: Microsoft--intangibles	4/13/2011	Julie Fields	Cathy Goodson, cc: William McCarthy;	Discussion about preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while drafting exam documents and analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054177	MSFOIA_WH054186	0.7.72.101933			Email and attachment with redline	RE: Draft argument	4/14/2011	Paul Weibel	William McCarthy, Cheryl Potop-Jackson, cc: Joy Yen, Charles Davis, Cathy Goodson, Alton White;	Preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while drafting exam documents and analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054187	MSFOIA_WH054194	0.7.72.101705			Email with attachment	Draft argument	4/13/2011	William McCarthy	Paul Weibel, Cheryl Potop-Jackson, Joy Yen;	Preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while drafting exam documents and analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054195	MSFOIA_WH054195	0.7.72.101774			Email	RE: Microsoft--intangibles	4/13/2011	William McCarthy	Laurel Robinson; Fields Julie A cc: Goodson Cathy A;	Preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while drafting exam documents and analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054199	MSFOIA_WH054200	0.7.72.102053			Email with handwritten notes	FW: Draft Report (nits)	3/22/2011	William McCarthy	Cathy Goodson;	Preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while drafting exam documents and analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054201	MSFOIA_WH054201	0.7.72.102056			Email	Draft report #2 (nits)	3/23/2011	William McCarthy	Paul Weibel;	Preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while drafting exam documents and analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054202	MSFOIA_WH054204	0.7.72.101618			Email	FW: Comments regarding F886-A	3/24/2011	William McCarthy	Paul Weibel; cc: Cathy Goodson;	Preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while drafting exam documents and analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054205	MSFOIA_WH054207	0.7.72.101740			Email	Comments regarding F886-A	3/24/2011	William McCarthy	Paul Weibel; cc: Cathy Goodson;	Preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners while drafting exam documents and analyzing issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054208	MSFOIA_WH054208	0.7.72.101937			Email	MS buy-in adjustment	2/15/2011	William McCarthy	Michelle Korbas, cc: Melissa Hilty;	Preliminary legal advice provided by agency attorney to assist with decisions being considered by examiners regarding issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054209	MSFOIA_WH054210	0.7.72.101857			Email	RE: Heimert	2/25/2011	William McCarthy	Michelle Korbas, S. mentick, Rex Lee; cc: Caroline Chen, Cathy Goodson;	Legal advice provided by agency attorney to assist with decisions being considered by examiners regarding issues under audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054211	MSFOIA_WH054219	0.7.72.101811			Email with attached workpaper, with handwritten notes	Pick Yo' Rate	2/15/2011	Paul Weibel (email); William McCarthy (notes)	Charles Davis, Alton White, Cheryl Potop-Jackson, William McCarthy, Joy Yen;	Discussion of analysis conducted to inform decisions to be made regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054221	MSFOIA_WH054221	0.7.72.101661			Handwritten notes	None provided on document	10/19/2009	William McCarthy	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054232	MSFOIA_WH054239	0.7.72.102180			Workpaper with handwritten notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/6/2009	Fred Rapaport (spreadsheet); William McCarthy (notes)	Not indicated on document	Document communicating analysis of issues being examined, with agency attorney's handwritten notes reflecting preliminary thoughts and impressions on legal advice being developed.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054245	MSFOIA_WH054259	0.7.72.101999			Email, handwritten notes, and draft report	RE: Buy-in (royalty payments)	1/19/2011	William McCarthy	Cathy Goodson	Discussion among agency attorneys about legal advice being developed at the request of examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054260	MSFOIA_WH054260	0.7.72.102089			Folder	CHIEF COUNSEL'S FILE	2/21/2013	William McCarthy	Not indicated on document	Scan of cover page of file folder revealing information about advice being provided by agency attorney, and availability of resources to support exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054265	MSFOIA_WH054265	0.7.72.101784			Draft IDR	Form 4564 Information Document Request	8/17/2009	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054292	MSFOIA_WH054294	0.7.72.273181.1			Draft minutes	None provided on document	11/27/2007	Not indicated on document	Not indicated on document	Draft minutes from Outside Expert committee meeting	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054295	MSFOIA_WH054295	0.7.72.273181.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054297	MSFOIA_WH054300	0.7.72.272020.1			Worksheet	None provided on document	2/14/2008	JoAnn Cutler	Not indicated on document	Preliminary draft of an internal form used to communicate information and analysis for use by management in deciding whether to authorize certain enforcement activity and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054304	MSFOIA_WH054304	0.7.72.272020.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054307	MSFOIA_WH054308	0.7.72.268417.1			Draft minutes	None provided on document	2/14/2008	Not indicated on document	Not indicated on document	Draft minutes from Outside Expert committee meeting	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054349	MSFOIA_WH054349	0.7.72.268509.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054353	MSFOIA_WH054353	0.7.72.268321			Spreadsheet	Team 1886	3/2/2010	Not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054354	MSFOIA_WH054357	0.7.72.270243			Spreadsheet	Cases closing within the next 6 months with Unagreed Transfer Pricing Issues	1/10/2011	Not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054358	MSFOIA_WH054366	0.7.72.274333			Spreadsheet	None provided on document	4/26/2011	Chris Miller	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054372	MSFOIA_WH054382	0.7.72.332526.1			Spreadsheet	CSA BUY-IN INVENTORY REPORT	3/2/2010	Geraldine Quinn	G. Holmes; Steven Musher;	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054383	MSFOIA_WH054383	0.7.72.332526.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054384	MSFOIA_WH054385	0.7.72.309814			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/2/2010	Musher Steven A	Joseph Tobin Christopher Bello	Update from agency attorneys regarding development of legal advice related to decisions to be made in examinations of several taxpayers, including Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054387	MSFOIA_WH054389	0.7.72.349573.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054390	MSFOIA_WH054480	0.7.72.349573.2			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/6/2010	Joy Yen	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054484	MSFOIA_WH054513	0.7.72.311249.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054569	MSFOIA_WH054598	0.7.72.332754.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054619	MSFOIA_WH054648	0.7.72.331570.1			Workpaper	None provided on document	8/1/2011	Not indicated on document	Not indicated on document	Workpaper communicating analysis of issues being examined, shared by agency attorney in response to examiners' request for advice	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054662	MSFOIA_WH054691	0.7.72.287325.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054707	MSFOIA_WH054724	0.7.72.322931.1			Workpaper	None provided on document	8/2/2011	Not indicated on document	Not indicated on document	Workpaper communicating analysis of issues being examined, shared by agency attorney in response to examiners' request for advice	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054732	MSFOIA_WH054734	0.7.72.365714.1			Notes	Audit Status Meeting	10/16/2007	Not indicated on document	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054738	MSFOIA_WH054744	0.7.72.375341.1			Notes	Audit Status Meeting	10/16/2007	Cheryl Potop-Jackson	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054746	MSFOIA_WH054766	0.7.72.378373.1			Draft PowerPoint	XYZ Corp.	3/11/2008	Joy Yen, Michael Aarstol	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054771	MSFOIA_WH054773	0.7.72.380385.1			Workpaper	None provided on document	3/25/2008	Douglas Odell	Not indicated on document	Workpaper communicating analysis of issues being examined, shared with agency attorney to solicit legal advice	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054774	MSFOIA_WH054778	0.7.72.380385.2			Workpaper	None provided on document	3/12/2008	Douglas Odell	Not indicated on document	Workpaper communicating analysis of issues being examined, shared with agency attorney to solicit legal advice	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054779	MSFOIA_WH054779	0.7.72.380385.3			Draft Workpaper	Closing Agreement Between Microsoft Corporation and Subsidiaries and the Commissioner of Internal Revenue	3/26/2008	Douglas Odell	Not indicated on document	Workpaper shared with agency attorney to solicit legal advice regarding issues involved in the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054781	MSFOIA_WH054781	0.7.72.362328.1			Draft IDR	Form 4564 Information Document Request	Not dated	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054783	MSFOIA_WH054783	0.7.72.363674.1			Draft IDR	Form 4564 Information Document Request	Not dated	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054785	MSFOIA_WH054785	0.7.72.364519.1			Draft IDR	Form 4564 Information Document Request	Not dated	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054787	MSFOIA_WH054787	0.7.72.364515.1			Notes/Outline	QUESTIONS - CASE INFORMATION, § 482 COST SHARING BUY-IN ISSUE FOCUS WORKSHOP	4/22/2008	Paul Weibel	Not indicated on document	Notes providing requested information about examiners' preliminary thoughts and activities around an issue that is being examined in various enforcement activities, including the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054789	MSFOIA_WH054790	0.7.72.376503.1			Draft IDR	Form 4564 Information Document Request	Not dated	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054791	MSFOIA_WH054791	0.7.72.364315			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/10/2008	Douglas Odell	Alton White; Ryan James E; Paul Weibel; Fred Rapaport; Joy Yen; Douglas Odell	Discussion among examiners regarding research about an issue being decided in the examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054792	MSFOIA_WH054792	0.7.72.364315.1			Internet hyperlink	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not dated	Not indicated on document	Not indicated on document	Research resource shared among examiners to assist with decisionmaking about a particular issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054794	MSFOIA_WH054795	0.7.72.372405.1			Notes/Outline	QUESTIONS - CASE INFORMATION, § 482 COST SHARING BUY-IN ISSUE FOCUS WORKSHOP	4/22/2008	Douglas Odell	Not indicated on document	Notes providing requested information about examiners' preliminary thoughts and activities around an issue that is being examined in various enforcement activities, including the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054797	MSFOIA_WH054797	0.7.72.373700.1			Notes	Conference Call Discussion, IMTs - §936 and Cost Sharing Involvement	4/1/2008	Cheryl Potop-Jackson	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054798	MSFOIA_WH054798	0.7.72.373700.2			Draft IDR	Form 4564 Information Document Request	Not dated	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054800	MSFOIA_WH054801	0.7.72.366768.1			Notes/Outline	QUESTIONS - CASE INFORMATION, § 482 COST SHARING BUY-IN ISSUE FOCUS WORKSHOP	4/22/2008	Douglas Odell	Not indicated on document	Notes providing requested information about examiners' preliminary thoughts and activities around an issue that is being examined in various enforcement activities, including the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054803	MSFOIA_WH054803	0.7.72.377378.1			Workpaper	International Agent Issue Time Line	5/14/2008	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054805	MSFOIA_WH054805	0.7.72.378938.1			Workpaper	International Agent Issue Time Line	5/14/2008	Paul Weibel	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054807	MSFOIA_WH054807	0.7.72.373989.1			Workpaper	International Agent Issue Time Line	5/14/2008	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054828	MSFOIA_WH054829	0.7.72.365778.1			Draft IDR	Form 4564 Information Document Request	2/9/2009	Douglas Odell	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054845	MSFOIA_WH054850	0.7.72.378691.1			Research Resource	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Guidance document used as background research by examiners to assist with decision on a particular issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054851	MSFOIA_WH054851	0.7.72.378691.2			Draft IDR	Form 4564 Information Document Request	3/2/2009	Marie Ishii	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054852	MSFOIA_WH054852	0.7.72.378691.3			Draft IDR	Form 4564 Information Document Request	3/3/2009	Marie Ishii	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054858	MSFOIA_WH054858	0.7.72.387894.1			Workpaper	NOPA Completion Schedule	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating status of issues being analyzed and aspects of case management, for purposes of informing decisions involved in managing case and determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054859	MSFOIA_WH054859	0.7.72.387894.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054861	MSFOIA_WH054862	0.7.72.388717.1			Workpaper	Crude Estimate of CIP Methodology - Americas CSA	6/5/2009	Fred Rapaport	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054869	MSFOIA_WH054873	0.7.72.369277.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/28/2009	Marie Ishii, Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054878	MSFOIA_WH054882	0.7.72.372315.1			Notes	Audit Status Meeting	7/21/2009	Cheryl Potop-Jackson	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054891	MSFOIA_WH054895	0.7.72.374040.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	7/28/2009	Marie Ishii	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054896	MSFOIA_WH054905	0.7.72.366956			Report	Workload Review	1/29/2009	Douglas Odell	Alton White	Detailed description of examiner's work on the Microsoft examination, including descriptions of issues and decisions to be made; and commenting on employee's work performance during the exam.	(b)(2); (b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Internal agency records used by managers to document employee performance are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Employee's privacy interest in manager's comments about work performance and assignments is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054908	MSFOIA_WH054908	0.7.72.375302			Email	Americas TLA and CSA and Distribution Agreement	10/5/2009	Douglas Odell	Anne Shelburne	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054909	MSFOIA_WH054914	0.7.72.375302.1			Agreement	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Microsoft Corporation	Not indicated on document	Document provided by Microsoft to examiners which was in turn provided to another examiner exam team for particular scrutiny with respect to issues for which legal advice is being sought.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054915	MSFOIA_WH054936	0.7.72.375302.2			Agreement	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Microsoft Corporation	Not indicated on document	Document provided by Microsoft to examiners which was in turn provided to another examiner exam team for particular scrutiny with respect to issues for which legal advice is being sought.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054937	MSFOIA_WH054947	0.7.72.375302.3			Agreement	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Microsoft Corporation	Not indicated on document	Document provided by Microsoft to examiners which was in turn provided to another examiner exam team for particular scrutiny with respect to issues for which legal advice is being sought.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054951	MSFOIA_WH054953	0.7.72.390811.1			Draft NOPA	Form 4549-A Income Tax Examination Changes	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054954	MSFOIA_WH054960	0.7.72.390811.2			Draft NOPA	Form 4549-A Income Tax Examination Changes	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054961	MSFOIA_WH054963	0.7.72.390811.3			Draft NOPA	Form 4549-A Income Tax Examination Changes	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054964	MSFOIA_WH054966	0.7.72.390811.4			Draft NOPA	Form 4549-A Income Tax Examination Changes	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH054974	MSFOIA_WH055004	0.7.72.375601.1			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055005	MSFOIA_WH055005	0.7.72.375601.2			Draft NOPA	NOPA 28 - EXHIBIT G	Not dated	Not indicated on document	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055006	MSFOIA_WH055006	0.7.72.375601.3			Draft NOPA	NOPA 28 - EXHIBIT F	Not dated	Not indicated on document	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055007	MSFOIA_WH055007	0.7.72.375601.4			Draft NOPA	NOPA 28 - EXHIBIT E	Not dated	Not indicated on document	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055010	MSFOIA_WH055010	0.7.72.371583.1			Workpaper	ISSUE: Transfer-Pricing Adj under IRC 482	Not dated	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055012	MSFOIA_WH055015	0.7.72.368917			Draft report (excerpt)	None provided on document	2/25/2010	Ceteris; Douglas Odell (comments)	Not indicated on document	Discussion draft of expert report with notes communicating preliminary thoughts of examiner, to assist with decisions involved in audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055016	MSFOIA_WH055016	0.7.72.367320			Workpaper	INDEX OF INTERNATIONAL NOPA's	1/12/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055017	MSFOIA_WH055017	0.7.72.370145			Workpaper	INDEX OF INTERNATIONAL NOPA's	1/13/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055018	MSFOIA_WH055019	0.7.72.367064			Workpaper	INDEX OF INTERNATIONAL NOPA's	2/10/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055020	MSFOIA_WH055021	0.7.72.366714			Workpaper	"What if" Scenarios - Adjustments	10/5/2009	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055022	MSFOIA_WH055033	0.7.72.363411			Draft Form	Coordinated Examination Program Audit Plan	Not dated	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055034	MSFOIA_WH055042	0.7.72.368199			Notes	Audit Status Meeting	3/5/2008	Not indicated on document	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055043	MSFOIA_WH055052	0.7.72.364230			Notes	Audit Status Meeting	5/12/2008	Not indicated on document	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055053	MSFOIA_WH055061	0.7.72.367750			Report	WORKLOAD REVIEW w/ ALTON WHITE	1/28/2009	Douglas Odell	Not indicated on document	Internal document communicating status of employee's work on exam issues, describing preliminary activity and analysis regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Internal agency records used by managers to document employee performance are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Employee's privacy interest in details about work performance and assignments is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055062	MSFOIA_WH055069	0.7.72.369777			Report	Status Update for Alton White - IE Doug Odell	2/27/2009	Douglas Odell	Alton White	Internal report communicating extensive preliminary details and analysis of issues being examined to assist management with decisions regarding future exam activity and use of agency resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055070	MSFOIA_WH055167	0.7.72.365853			Draft Report	Economist Report	Not dated	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055168	MSFOIA_WH055191	0.7.72.362862			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055192	MSFOIA_WH055218	0.7.72.362916			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055219	MSFOIA_WH055245	0.7.72.362958			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055246	MSFOIA_WH055272	0.7.72.365047			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055273	MSFOIA_WH055299	0.7.72.362376			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055300	MSFOIA_WH055325	0.7.72.365613			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055326	MSFOIA_WH055361	0.7.72.366095			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055362	MSFOIA_WH055392	0.7.72.368141			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055393	MSFOIA_WH055424	0.7.72.367139			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055425	MSFOIA_WH055456	0.7.72.365972			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055457	MSFOIA_WH055490	0.7.72.370257			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055491	MSFOIA_WH055526	0.7.72.364546			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055527	MSFOIA_WH055559	0.7.72.367435			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055560	MSFOIA_WH055592	0.7.72.365518			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055593	MSFOIA_WH055609	0.7.72.362621			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055610	MSFOIA_WH055611	0.7.72.368015			Workpaper	Preliminary List of Issues	2/25/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055612	MSFOIA_WH055612	0.7.72.364446			Workpaper	Issue: Section 936 (Puerto Rico) Exit Strategy	3/21/2007	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055613	MSFOIA_WH055613	0.7.72.366044			Email	Puerto Rico Transfer Pricing	10/26/2007	Joy Yen	Michael Aarstol, Paul Weibel, Fred Rapaport, Douglas Odell, cc: Alton White, Ahmad Shahshahani;	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055614	MSFOIA_WH055614	0.7.72.370664			Workpaper	ISSUE: Transfer-Pricing Adj under IRC 482	2/25/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055615	MSFOIA_WH055616	0.7.72.362759			Workpaper	ISSUE: Transfer-Pricing Adj under IRC 483	12/17/2009	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055617	MSFOIA_WH055628	0.7.72.362604			Workpaper	None provided on document	2/25/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055631	MSFOIA_WH055644	0.7.72.369385.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055645	MSFOIA_WH055654	0.7.72.369385.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055655	MSFOIA_WH055670	0.7.72.369385.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055671	MSFOIA_WH055680	0.7.72.369385.4			PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Material provided to agency attorney to solicit legal advice to be presented in a brief to examiners to assist with decisions being made during the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055706	MSFOIA_WH055715	0.7.72.369385.6			PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Material provided to agency attorney to solicit legal advice to be presented in a brief to examiners to assist with decisions being made during the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055716	MSFOIA_WH055721	0.7.72.369385.7			PowerPoint Presentation	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Material provided to agency attorney to solicit legal advice to be presented in a brief to examiners to assist with decisions being made during the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055722	MSFOIA_WH055722	0.7.72.369385.8			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055723	MSFOIA_WH055724	0.7.72.364572			Workpaper	INDEX OF INTERNATIONAL NOPA's	3/2/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055726	MSFOIA_WH055726	0.7.72.369094			Workpaper	TP's Buy-in Calculation (or Cost Share payment calculation)		Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055727	MSFOIA_WH055727	0.7.72.364978			Workpaper	TP's Buy-in Calculation (or Cost Share payment calculation)	3/11/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055729	MSFOIA_WH055729	0.7.72.377594.1			Workpaper	TP's Buy-in Calculation (or Cost Share payment calculation)	3/12/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055730	MSFOIA_WH055730	0.7.72.377594.2			Workpaper	TP's Buy-in Calculation (or Cost Share payment calculation)	3/13/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055731	MSFOIA_WH055828	0.7.72.377594.3			Draft Report	Economist Report	3/10/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055829	MSFOIA_WH055829	0.7.72.377594.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055830	MSFOIA_WH055837	0.7.72.362852			Draft NOPA	Form 886A - Explanation of Items	3/18/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055840	MSFOIA_WH055840	0.7.72.364013.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055843	MSFOIA_WH055843	0.7.72.363001.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055848	MSFOIA_WH055853	0.7.72.377498.1			Draft NOPA	NOPA 25 Schedule 1	3/31/2010	Douglas Odell	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055854	MSFOIA_WH055860	0.7.72.377498.2			Workpaper	Comments on What if Scenarios	3/30/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055861	MSFOIA_WH055862	0.7.72.366653			Workpaper	INDEX OF INTERNATIONAL NOPA's	4/6/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055864	MSFOIA_WH055869	0.7.72.374860.1			Draft NOPA	NOPA 25 Schedule 1	3/31/2010	Douglas Odell	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055870	MSFOIA_WH055880	0.7.72.44648			Workpaper	Examining Officer's Activity Record	4/22/2010	Douglas Odell	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055885	MSFOIA_WH055885	0.7.72.363691.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Examiner's notes used while drafting documents involved in examination decisionmaking.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055886	MSFOIA_WH055887	0.7.72.365881			Spreadsheet	INDEX OF INTERNATIONAL NOPA's	5/5/2010	Not indicated on document	Not indicated on document	List of NOPAs describing status of examiners' preliminary analysis and comments regarding issues addressed in each NOPA, communicating information to inform decisions being made during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055888	MSFOIA_WH055899	0.7.72.362507			PowerPoint Presentation with handwritten annotations	Microsoft IRS Audit FY04-FY06, Response to IDR 2030 -- Americas Sharing Arrangement	11/6/2007	Douglas Odell (handwriting)	Not indicated on document	Copy of presentation slides with examiner's handwritten notes reflecting preliminary thoughts about decisions to be made regarding issues under examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055905	MSFOIA_WH055905	0.7.72.376735.1			Notes	Trsf Pricing Mtg - Initial IDRs	6/1/2010	Not indicated on document	Not indicated on document	Notes communicating examiner's preliminary thoughts about exam issues and decisions discussed during a meeting with Microsoft.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055906	MSFOIA_WH055906	0.7.72.366038			Workpaper	INDEX OF INTERNATIONAL NOPA's	6/10/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055907	MSFOIA_WH055907	0.7.72.369497			Workpaper	INDEX OF INTERNATIONAL NOPA's	6/10/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055915	MSFOIA_WH055926	0.7.72.44647			Workpaper	Examining Officer's Activity Record	6/16/2010	Not indicated on document	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055927	MSFOIA_WH055938	0.7.72.363426			Workpaper	Examining Officer's Activity Record	6/16/2010	Not indicated on document	Not indicated on document	Examiner's case history communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055939	MSFOIA_WH055940	0.7.72.363334			Workpaper	ISSUE: FTC	6/16/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055943	MSFOIA_WH055945	0.7.72.367848			Workpaper	ISSUE: Cost Sharing Payments	6/22/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055946	MSFOIA_WH055948	0.7.72.369244			Workpaper	ISSUE: Cost Sharing Payments	6/22/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055949	MSFOIA_WH055970	0.7.72.367351			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055971	MSFOIA_WH055972	0.7.72.382414			Email	Unfinished Business and More	6/23/2010	Douglas Odell	Alton White ;	Internal preliminary discussion regarding decisions to be made with respect to issues being examined and management of examination resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055973	MSFOIA_WH055982	0.7.72.44649			Workpaper	Examining Officer's Activity Record	6/24/2010	Not indicated on document	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055983	MSFOIA_WH055995	0.7.72.369165			Workpaper	Examining Officer's Activity Record	6/28/2010	Not indicated on document	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH055996	MSFOIA_WH056008	0.7.72.364567			Workpaper	Examining Officer's Activity Record	6/28/2010	Not indicated on document	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056009	MSFOIA_WH056018	0.7.72.366631			Workpaper	Examining Officer's Activity Record	6/25/2010	Douglas Odell	Not indicated on document	Examiner's case history communicating actions taken in analyzing issues being examined and aspects of case management, for purposes of assisting with decisions involved in conducting examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056020	MSFOIA_WH056021	0.7.72.381723.1			Draft NOPA	NOPA 28 - Exhibit E	Not dated	Not indicated on document	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056022	MSFOIA_WH056044	0.7.72.362734			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056045	MSFOIA_WH056066	0.7.72.368889			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056067	MSFOIA_WH056088	0.7.72.366891			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056089	MSFOIA_WH056110	0.7.72.368145			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056111	MSFOIA_WH056134	0.7.72.366103			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056139	MSFOIA_WH056155	0.7.72.368523			Workpaper	TP's Buy-in Calculation (or Cost Share payment calculation)	10/6/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056156	MSFOIA_WH056161	0.7.72.364999			Email	RE: Revised NOPA 36 - Acquisitions	10/4/2010	Douglas Odell	Fred Rapaport; cc: Paul Weibel;	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056165	MSFOIA_WH056167	0.7.72.365930			Email	RE: Acquisition Buy-in Report_Draft 7.pdf - Adobe Acrobat Professional	10/4/2010	Douglas Odell	Fred Rapaport, Paul Weibel;	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056168	MSFOIA_WH056168	0.7.72.367785			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	10/5/2010	Douglas Odell	Joy Yen; Paul Weibel; Cheryl Potop-Jackson;	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056170	MSFOIA_WH056175	0.7.72.380198.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056176	MSFOIA_WH056176	0.7.72.380198.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056181	MSFOIA_WH056206	0.7.72.364686			Draft NOPA	Form 886A - Explanation of Items	10/14/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056207	MSFOIA_WH056232	0.7.72.368348			Draft NOPA	Form 886A - Explanation of Items	10/18/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056233	MSFOIA_WH056239	0.7.72.370498			Workpaper	None provided on document	8/27/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating initial thoughts and impressions regarding Microsoft's response to a NOPA, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056242	MSFOIA_WH056243	0.7.72.365359			Email	RE: Transfer-Price Review	10/29/2010	Joy Yen	Douglas Odell; Paul Weibel; William McCarthy; Cheryl Potop-Jackson ; Alton White; Charles Davis	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056249	MSFOIA_WH056249	0.7.72.372784.1			spreadsheet	Buy-in Proposed by Taxpayer	10/28/2010	Joy Yen	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056250	MSFOIA_WH056250	0.7.72.363623			Workpaper	INDEX OF INTERNATIONAL NOPA's	11/4/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056255	MSFOIA_WH056269	0.7.72.370695.1			Form	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Copy of a certain document supplied by Microsoft that was provided to agency attorneys to solicit legal advice regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056279	MSFOIA_WH056280	0.7.72.369432			Workpaper	Preliminary List of Issues	3/27/2007	Charles Astleford	Not indicated on document	Examiner's workpaper communicating preliminary list of issues identified for scrutiny and focus to assist in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056281	MSFOIA_WH056287	0.7.72.366708			Draft report (excerpt)	Executive Summary	11/5/2007	Paul Weibel	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056288	MSFOIA_WH056288	0.7.72.362429			Workpaper	International Agent Issue Time Line	5/14/2008	Paul Weibel	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056289	MSFOIA_WH056292	0.7.72.364521			Workpaper	CIC Case Completion Risk Assessment	5/27/2008	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy being considered, or the issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056293	MSFOIA_WH056324	0.7.72.364629			Workpaper	MS Initial Risk Analysis	7/12/2007	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056325	MSFOIA_WH056325	0.7.72.365981			Workpaper	UPDATED SUMMARY COMPLETION ISSUES TIMEFRAME	1/28/2009	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056327	MSFOIA_WH056327	0.7.72.368278			Workpaper	NOPA Completion Schedule	5/8/2009	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056328	MSFOIA_WH056328	0.7.72.366515			Workpaper	"What if" Scenarios - Adjustments	10/9/2009	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056331	MSFOIA_WH056331	0.7.72.362379			Workpaper	INDEX OF INTERNATIONAL NOPA's	1/12/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056332	MSFOIA_WH056332	0.7.72.366454			Workpaper	INDEX OF INTERNATIONAL NOPA's	11/10/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056334	MSFOIA_WH056334	0.7.72.389022.1			Draft NOPA	Form 5701 Notice of Proposed Adjustment	11/10/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056335	MSFOIA_WH056347	0.7.72.389022.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056348	MSFOIA_WH056348	0.7.72.367856			Workpaper	INDEX OF INTERNATIONAL NOPA's	1/24/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056361	MSFOIA_WH056362	0.7.72.371705			Email	FW: Americas Royalty Comps	3/16/2011	Paul Weibel	Douglas Odell;	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056363	MSFOIA_WH056373	0.7.72.371705.1			Workpaper	None provided on document	3/18/2011	Joy Yen	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056378	MSFOIA_WH056378	0.7.72.373123.1			Draft PowerPoint Slide	Microsoft's Indian Software Transactions	3/29/2011	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056379	MSFOIA_WH056379	0.7.72.373123.2			Draft PowerPoint Slide	Other Asia S&M IC Flows	3/29/2011	Douglas Odell	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056380	MSFOIA_WH056380	0.7.72.373123.3			Draft NOPA	Form 886A - Explanation of Items	11/16/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056382	MSFOIA_WH056382	0.7.72.369408			Workpaper	ISSUE: Subpart F Income (Puerto Rico CFC/MOPR)	4/11/2011	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056383	MSFOIA_WH056384	0.7.72.379050			Email	FW: 2007 Report	4/18/2011	Paul Weibel	Douglas Odell ;	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056386	MSFOIA_WH056401	0.7.72.384558.1			Workpaper	NOPAs Issued	4/18/2011	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056408	MSFOIA_WH056408	0.7.72.363542			Draft NOPA	Form 5701 Notice of Proposed Adjustment	4/15/2011	Paul Weibel	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056409	MSFOIA_WH056460	0.7.72.363381			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056461	MSFOIA_WH056462	0.7.72.364450			Notes	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/19/2011	Paul Weibel	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056468	MSFOIA_WH056483	0.7.72.382481.1			Workpaper	None provided on document	4/21/2011	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056484	MSFOIA_WH056485	0.7.72.364642			Draft NOPA	NOPA 40 - SCHEDULE OF ADJUSTMENTS FOR THE MICROSOFT APAC BUY-IN	4/26/2011	Paul Weibel	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056486	MSFOIA_WH056487	0.7.72.371004			Email	RE: RAR	4/27/2011	Douglas Odell	Pfeil James R; Cheryl Potop-Jackson ;	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056488	MSFOIA_WH056524	0.7.72.371004.1			Draft NOPA	Form 886A - Explanation of Items	8/5/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056525	MSFOIA_WH056525	0.7.72.371004.2			Draft NOPA	Form 5701 Notice of Proposed Adjustment	8/5/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056526	MSFOIA_WH056528	0.7.72.368568			Email	MICR - NOPA 33 - Disallowed FTC	4/27/2011	Douglas Odell	Joseph Tobin ; Anne Shelburne ; Al White (Alton.S.White@irs.gov)	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056529	MSFOIA_WH056530	0.7.72.368568.1			Draft NOPA	NOPA 33 Schedule 4, Schedule 5	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056531	MSFOIA_WH056536	0.7.72.368568.2			Draft NOPA	NOPA 33 Schedule 1	10/26/2009	Douglas Odell	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056537	MSFOIA_WH056573	0.7.72.368568.3			Draft NOPA	Form 886A - Explanation of Items	8/5/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056574	MSFOIA_WH056574	0.7.72.368568.4			Draft NOPA	Form 5701 Notice of Proposed Adjustment	8/5/2010	Douglas Odell	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056575	MSFOIA_WH056575	0.7.72.362722			Email	RAR	5/2/2011	James Pfeil	Cheryl Potop-Jackson; Douglas Odell;	Internal preliminary discussion regarding decisions to be made with respect to drafting of exam-related documents addressing issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056576	MSFOIA_WH056656	0.7.72.362722.1			Workpaper	None provided on document	5/2/2011	James Pfeil	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056657	MSFOIA_WH056683	0.7.72.362722.2			Draft RAR	Form 4549-A Income Tax Examination Changes	5/2/2011	James Pfeil	Not indicated on document	Unsigned discussion draft of a revenue agent's report circulated for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056684	MSFOIA_WH056685	0.7.72.371775			Email	What Doug Doing Now?	5/4/2011	Douglas Odell	Paul Weibel; Alton White; Paul Weibel; Douglas Odell	Description of issues examiner is focusing on and describing preliminary thoughts about how to conduct future steps in audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056687	MSFOIA_WH056729	0.7.72.390663.1			Draft Report	Economist Report	4/15/2011	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056730	MSFOIA_WH056806	0.7.72.390663.2			Draft Report	Economist Report	Not dated	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056808	MSFOIA_WH056809	0.7.72.385486			Email	RE: MICR - 30-Day Letter Question	5/10/2011	Paul Weibel	Douglas Odell; Alton White; Cheryl Potop-Jackson; Cheryl Potop-Jackson	Discussion among examiners regarding issues being examined and decisions about how to manage agency resources to conduct remaining audit activities.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056816	MSFOIA_WH056818	0.7.72.381443.1			NOPA Response	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Microsoft NOPA response shared by examiner with other agency employee to inform decision regarding a specific issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056849	MSFOIA_WH056851	0.7.72.366074			Memo	Request for Approval of Initial P-4-5 Deviation	5/16/2011	Alton White	Kathy Robbins;	Unsigned discussion draft of a memo providing examiner's thoughts and seeking decision from executives regarding the assignment of employee to assist with certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(6) and (b)(7)(C); (b)(7)(A)	Internal agency records used by managers to document employee performance are solely related to internal personnel practices, and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination. Employee's privacy interest in details about work performance and assignments is not outweighed by public interest in this information. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, and direction of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056878	MSFOIA_WH056878	0.7.72.386368			Email	Compare TLA with Protests	7/7/2011	Cheryl Potop-Jackson	William McCarthy; Daniel Lavassar; Melissa Hilty; cc: Paul Weibel; Douglas Odell; Alton White; Joy Yen; Paul Weibel; Douglas Odell; Alton White; Joy Yen	Discussion among examiners and agency attorneys about issues addressed in Microsoft protests and preliminary thoughts about how to respond.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056879	MSFOIA_WH056880	0.7.72.371820			Email	RE: Compare TLA with Protests	7/8/2011	Douglas Odell	Cheryl Potop-Jackson; William McCarthy; Daniel Lavassar; Hilty Melissa L; Paul Weibel; Alton White; Joy Yen	Discussion among examiners and agency attorneys about issues addressed in Microsoft protests and preliminary thoughts about how to respond.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056891	MSFOIA_WH056893	0.7.72.375285.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/26/2008	Douglas Odell	Not indicated on document	Workpaper pertaining to legal advice being developed by agency attorney, sent by agency attorney to examiner while developing legal advice requested by exam team	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056894	MSFOIA_WH056898	0.7.72.375285.2			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/26/2008	Douglas Odell	Not indicated on document	Workpaper pertaining to legal advice being developed by agency attorney, sent by agency attorney to examiner while developing legal advice requested by exam team	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056899	MSFOIA_WH056899	0.7.72.375285.3			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/26/2008	Douglas Odell	Not indicated on document	Workpaper pertaining to legal advice being developed by agency attorney, sent by agency attorney to examiner while developing legal advice requested by exam team	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056911	MSFOIA_WH056920	0.7.72.381441.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not dated	Not indicated on document	Not indicated on document	Workpaper pertaining to legal advice being developed by agency attorney, sent by examiner to agency attorney developing legal advice requested by exam team	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056921	MSFOIA_WH056940	0.7.72.381441.2			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not dated	Not indicated on document	Not indicated on document	Workpaper pertaining to legal advice being developed by agency attorney, sent by examiner to agency attorney developing legal advice requested by exam team	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056973	MSFOIA_WH056973	0.7.72.367792			Workpaper	INDEX OF INTERNATIONAL NOPA's	8/17/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056977	MSFOIA_WH056986	0.7.72.378923.1			Draft Rebuttal	Rebuttal to 30-Day Protest Letter	Not dated	Daniel Lavassar	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH056990	MSFOIA_WH057006	0.7.72.366822			Draft Rebuttal	Exam's Rebuttal To Microsoft's Protest (Issue 7) Submitted June 29, 2011 Pertaining to Notice of Proposed Adjustment (NOPA) 33	8/22/2011	Not indicated on document	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH057023	MSFOIA_WH057047	0.7.72.366098			Draft Rebuttal	REBUTTAL - NOPA 33	9/1/2011	Not indicated on document	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH057048	MSFOIA_WH057072	0.7.72.370454			Draft Rebuttal	REBUTTAL - NOPA 34	9/5/2011	Not indicated on document	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH057073	MSFOIA_WH057097	0.7.72.368091			Draft Rebuttal	REBUTTAL - NOPA 35	9/6/2011	Not indicated on document	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH057098	MSFOIA_WH057122	0.7.72.368473			Draft Rebuttal	REBUTTAL - NOPA 36	9/6/2011	Not indicated on document	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH057123	MSFOIA_WH057147	0.7.72.368530			Draft Rebuttal	REBUTTAL - NOPA 37	9/7/2011	Not indicated on document	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH057148	MSFOIA_WH057172	0.7.72.362719			Draft Rebuttal	REBUTTAL - NOPA 38	9/7/2011	Not indicated on document	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH057173	MSFOIA_WH057197	0.7.72.364538			Draft Rebuttal	REBUTTAL - NOPA 39	9/8/2011	Not indicated on document	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH057198	MSFOIA_WH057222	0.7.72.366641			Draft Rebuttal	REBUTTAL - NOPA 40	9/12/2011	Not indicated on document	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH057228	MSFOIA_WH057251	0.7.72.365398			Draft Rebuttal	REBUTTAL - NOPA 41	9/21/2011	Not indicated on document	Microsoft Corporation	Discussion draft of rebuttal communicated to examiners for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH057844	MSFOIA_WH058243	0.7.72.424306			Spreadsheet	CSA BUY-IN IMS REPORT	2/4/2010	Geraldine Quinn	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058244	MSFOIA_WH058267	0.7.72.424331			Spreadsheet	Cost Sharing Analysis	3/5/2010	David Wagner	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058268	MSFOIA_WH058348	0.7.72.422293			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	3/5/2010	Joy Yen	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058349	MSFOIA_WH058359	0.7.72.423201			Spreadsheet	CSA BUY-IN INVENTORY REPORT	3/5/2010	Geraldine Quinn	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058360	MSFOIA_WH058363	0.7.72.423369			Draft Outline	Action Plan, Cost Sharing Presentation to Mike Danilack	3/5/2010	Gloria Sullivan	Not indicated on document	Preliminary discussion draft of outline for briefing executives regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058364	MSFOIA_WH058472	0.7.72.422563			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	3/12/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058660	MSFOIA_WH058661	0.7.72.84806			Notes/Outline	Summary of Acquisition Buy-Ins	6/24/2010	Fred Rapaport	Not indicated on document	Examiner's notes communicating initial thoughts and analysis of issues and decisions involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058685	MSFOIA_WH058687	0.7.72.23084			Workpaper	Retail CSA Buy-in	12/16/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058688	MSFOIA_WH058688	0.7.72.23045			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/16/2011	Fred Rapaport	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058689	MSFOIA_WH058695	0.7.72.23097			Workpapers with handwritten notes	Microsoft Profit Split Model - Structure	12/16/2011	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, with handwritten notes reflecting examiner's preliminary thoughts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058703	MSFOIA_WH058704	0.7.72.23092			Workpaper	Crude Estimate of CIP Methodology - APAC CSA	6/9/2009	Fred Rapaport	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058705	MSFOIA_WH058709	0.7.72.23046			Handwritten notes	None provided on document	2/7/2008	Fred Rapaport	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058718	MSFOIA_WH058720	0.7.72.469728.1			Report	Tier I/II Monthly Report as of January 5, 2008	2/5/2008	Not indicated on document	Not indicated on document	Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058721	MSFOIA_WH058722	0.7.72.469728.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058723	MSFOIA_WH058723	0.7.72.469728.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058724	MSFOIA_WH058725	0.7.72.469728.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058726	MSFOIA_WH058727	0.7.72.469728.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058728	MSFOIA_WH058729	0.7.72.469728.6			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058730	MSFOIA_WH058731	0.7.72.469728.7			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058732	MSFOIA_WH058734	0.7.72.469728.8			Report	Tier I/II Monthly Report as of February 2008	2/5/2008	Not indicated on document	Not indicated on document	Discussions of issues and decisions involved in the Microsoft examination, and issues and decisions involved in pursuing enforcement efforts related to taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to Microsoft pursuant to IRS § 6103. Return information of Microsoft could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the taxpayers' examinations. Reflects confidential communications made for the purpose of obtaining or providing legal advice from government attorneys. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into taxpayers' potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058738	MSFOIA_WH058739	0.7.72.469728.10			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058740	MSFOIA_WH058741	0.7.72.469728.11			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058742	MSFOIA_WH058742	0.7.72.469728.12			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058744	MSFOIA_WH058746	0.7.72.450016.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058747	MSFOIA_WH058748	0.7.72.450016.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058749	MSFOIA_WH058749	0.7.72.450016.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058750	MSFOIA_WH058751	0.7.72.450016.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058752	MSFOIA_WH058753	0.7.72.450016.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058754	MSFOIA_WH058755	0.7.72.450016.6			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058756	MSFOIA_WH058757	0.7.72.450016.7			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058764	MSFOIA_WH058765	0.7.72.450016.10			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058766	MSFOIA_WH058767	0.7.72.450016.11			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058768	MSFOIA_WH058768	0.7.72.450016.12			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058770	MSFOIA_WH058771	0.7.72.443215.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058772	MSFOIA_WH058772	0.7.72.443215.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058773	MSFOIA_WH058775	0.7.72.443215.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058776	MSFOIA_WH058777	0.7.72.443215.4			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058778	MSFOIA_WH058780	0.7.72.443215.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058781	MSFOIA_WH058782	0.7.72.443215.6			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058789	MSFOIA_WH058790	0.7.72.443215.9			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058791	MSFOIA_WH058792	0.7.72.443215.10			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058793	MSFOIA_WH058793	0.7.72.443215.11			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058794	MSFOIA_WH058795	0.7.72.443215.12			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058796	MSFOIA_WH058797	0.7.72.443215.13			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058946	MSFOIA_WH058949	0.7.72.438274.1			Draft Outline	CSA Buy In Presentation for Danilack	3/2/2010	Not indicated on document	Not indicated on document	Preliminary discussion draft of outline for briefing executives regarding issues being examined.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058950	MSFOIA_WH058953	0.7.72.449203			Draft Outline	CSA Buy In Presentation for Danilack	3/2/2010	Not indicated on document	Not indicated on document	Preliminary discussion draft of outline for briefing executives regarding issues being examined.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058954	MSFOIA_WH058954	0.7.72.452396			Email	RE: CSA Danilack Outline	3/3/2010	Laurel Robinson	Barbara Leonard;	Preliminary discussion among agency attorneys regarding a briefing to be provided about legal issues involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058970	MSFOIA_WH058973	0.7.72.452396.2			Draft Outline	CSA Buy In Presentation for Danilack	3/2/2010	Laurel Robinson	Not indicated on document	Preliminary discussion draft of outline for briefing executives regarding issues being examined.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH058990	MSFOIA_WH058993	0.7.72.446665.2			Draft Outline	CSA Buy In Presentation for Danilack	3/3/2010	Barbara Leonard	Not indicated on document	Preliminary discussion draft of outline for briefing executives regarding issues being examined.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059010	MSFOIA_WH059013	0.7.72.443652.2			Draft Outline	CSA Buy In Presentation for Danilack	3/3/2010	Barbara Leonard	Not indicated on document	Preliminary discussion draft of outline for briefing executives regarding issues being examined.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059015	MSFOIA_WH059037	0.7.72.442406.1			Draft PowerPoint	Microsoft Cost Sharing	3/3/2010	Laurel Robinson	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059060	MSFOIA_WH059103	0.7.72.453502.2			Spreadsheet	None provided on document	3/5/2010	Joy Yen	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit. Shared with agency attorney to solicit legal advice.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059104	MSFOIA_WH059129	0.7.72.453502.3			Draft PowerPoint	Transfer of Intangibles Offshore – Cost Sharing Buy-in Document	3/5/2010	Joy Yen	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059132	MSFOIA_WH059136	0.7.72.462737.1			Draft Outline	Action Plan, Cost Sharing Presentation to Mike Danilack	2/23/2010	Not indicated on document	Not indicated on document	Action plan for drafting a presentation regarding decisions and issues being examined, including description of assistance being sought from agency attorney.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059153	MSFOIA_WH059156	0.7.72.462737.5			Outline	CSA Buy In Presentation for Danilack	3/2/2010	Not indicated on document	Not indicated on document	Preliminary discussion draft of outline for briefing executives regarding issues being examined.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059157	MSFOIA_WH059237	0.7.72.462737.6			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	3/5/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059240	MSFOIA_WH059243	0.7.72.435821.1			Draft Outline	Action Plan, Cost Sharing Presentation to Mike Danilack	3/5/2010	Not indicated on document	Not indicated on document	Preliminary discussion draft of outline for briefing executives regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059250	MSFOIA_WH059272	0.7.72.440927.1			Draft PowerPoint	Microsoft Cost Sharing	3/11/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059274	MSFOIA_WH059296	0.7.72.472261.1			Draft PowerPoint	Microsoft Cost Sharing	3/11/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059298	MSFOIA_WH059325	0.7.72.458338.1			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059326	MSFOIA_WH059326	0.7.72.442965			Email	RE: CSA presentation - William McCarthy availability	3/15/2010	Laurel Robinson	Gloria Sullivan; Barbara Leonard	Preliminary discussion among agency attorneys regarding a briefing to be provided about legal issues involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059327	MSFOIA_WH059327	0.7.72.444206			Email	RE: CSA presentation - William McCarthy availability	3/15/2010	Barbara Leonard	Laurel Robinson;	Preliminary discussion among agency attorneys regarding a briefing to be provided about legal issues involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059328	MSFOIA_WH059436	0.7.72.445560			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	3/16/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059438	MSFOIA_WH059460	0.7.72.450076.1			Draft PowerPoint	Microsoft Cost Sharing	3/16/2010	William McCarthy	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059461	MSFOIA_WH059514	0.7.72.437856			Draft PowerPoint	Typical Cost Sharing Case	3/16/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059515	MSFOIA_WH059515	0.7.72.446944			Draft PowerPoint Slide	None provided on document	3/16/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059516	MSFOIA_WH059624	0.7.72.443810			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	3/18/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059630	MSFOIA_WH059652	0.7.72.436693			Draft PowerPoint	Microsoft Cost Sharing	3/18/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059653	MSFOIA_WH059675	0.7.72.461020			Draft PowerPoint	Microsoft Cost Sharing	3/19/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059677	MSFOIA_WH059684	0.7.72.454862.1			Draft PowerPoint	BRAINSTORMING	3/19/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059685	MSFOIA_WH059707	0.7.72.454862.2			Draft PowerPoint	None provided on document	3/19/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059708	MSFOIA_WH059730	0.7.72.471561			Draft PowerPoint	None provided on document	3/19/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059731	MSFOIA_WH059790	0.7.72.435075			Draft PowerPoint	Typical Cost Sharing Case	3/19/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059792	MSFOIA_WH059851	0.7.72.443812.1			Draft PowerPoint	The Typical Cost Sharing Case	3/19/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059853	MSFOIA_WH059912	0.7.72.472956.1			Draft PowerPoint	The Typical Cost Sharing Case	3/19/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059913	MSFOIA_WH059916	0.7.72.439088			Draft PowerPoint	None provided on document	3/19/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH059918	MSFOIA_WH060008	0.7.72.454429.1			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	3/19/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060010	MSFOIA_WH060101	0.7.72.467760.1			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	3/19/2009	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060102	MSFOIA_WH060185	0.7.72.456401			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	3/19/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060187	MSFOIA_WH060270	0.7.72.451105.1			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	3/19/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060272	MSFOIA_WH060355	0.7.72.456754.1			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	3/19/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060364	MSFOIA_WH060387	0.7.72.456544			Draft PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060391	MSFOIA_WH060414	0.7.72.472302.1			Draft PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/23/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060423	MSFOIA_WH060447	0.7.72.445605			Draft PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060449	MSFOIA_WH060473	0.7.72.435066.1			Draft PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060474	MSFOIA_WH060498	0.7.72.460784			Draft PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060500	MSFOIA_WH060501	0.7.72.451587.1			Draft PowerPoint	None provided on document	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060503	MSFOIA_WH060527	0.7.72.467510.1			Draft PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060528	MSFOIA_WH060552	0.7.72.442164			Draft PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060554	MSFOIA_WH060577	0.7.72.463657.1			Draft PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/25/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060582	MSFOIA_WH060605	0.7.72.443608.1			Draft PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/25/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060619	MSFOIA_WH060620	0.7.72.451570.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060624	MSFOIA_WH060624	0.7.72.451570.5			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060625	MSFOIA_WH060715	0.7.72.451570.6			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	4/2/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060912	MSFOIA_WH060922	0.7.72.459195.1			Report	LMSB Bi-Weeklies for Area 5	10/19/2010	Not indicated on document	Not indicated on document	Internal report communicating preliminary details and analysis of issues being examined in various taxpayers' audits.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060968	MSFOIA_WH060968	0.7.72.476320			Email	Re: IMPORTANT - Some Experts need to stop working	4/9/2011	Wynne Mary E	Goodson Cathy A; Laurel Robinson ;	Discussion regarding potential impact of government shutdown on resources available to conduct Microsoft examination, and decisions to be made with respect to examiners' work on the exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060972	MSFOIA_WH060978	0.7.72.449147.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/13/2011	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060981	MSFOIA_WH060988	0.7.72.434498.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/14/2011	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH060991	MSFOIA_WH060998	0.7.72.458918.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/14/2011	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061053	MSFOIA_WH061060	0.7.72.461132.1			Draft memo	Microsoft - Transfer Pricing Briefing	8/24/2011	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061062	MSFOIA_WH061069	0.7.72.455748.1			Draft memo	Microsoft - Transfer Pricing Briefing	8/25/2011	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061075	MSFOIA_WH061082	0.7.72.458102.1			Draft memo	Microsoft - Transfer Pricing Briefing	8/26/2011	Laurel Robinson	Drita Tonuzi	Unsigned draft of an internal Chief Counsel memorandum discussing issues being considered in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061093	MSFOIA_WH061093	0.7.72.446852.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061097	MSFOIA_WH061097	0.7.72.448501.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061102	MSFOIA_WH061115	0.7.72.495761.1			Draft Contract	Performance Work Statement (PWS) Expert Service Requirement	1/8/2008	Not indicated on document	Not indicated on document	Draft of a section of a prospective contract describing work to be performed and performance requirements	(b)(3)/IRC § 6103(e)(7); (b)(5)/Deliberative Process Privilege, Attorney Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Included as part of pre-decisional, deliberative internal communications shared with expert service provider, and does not represent the agency's final determination with respect to the issues addressed. Document was included in portion of examination administrative file that was provided to IRS Chief Counsel attorneys and to Compliance's contracted expert service provider to solicit confidential legal review and advice. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061116	MSFOIA_WH061116	0.7.72.495761.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061118	MSFOIA_WH061122	0.7.72.504278.1			Draft memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	12/19/2007	Joy Yen, Michael Aarstol	Charles Davis, Cheryl Potop-Jackson, Alton White, Paul Weibel, Fred Rapaport, cc: Ahmad Shahshahani;	Preliminary discussion draft of internal economist memo discussing proposal regarding work to be performed by expert services contractor to assist in analysis needed for decisions in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061894	MSFOIA_WH061896	0.7.72.495862			Email	HELPI	2/17/2011	Joy Yen	Michelle Korbas, cc: Jon Tamaki, Nancy Bronson	Discussion about about legal advice from agency attorneys related to issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061897	MSFOIA_WH061897	0.7.72.495862.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061905	MSFOIA_WH061907	0.7.72.23298			Email with handwritten notes	HELPI	2/16/2011	Joy Yen	Michelle Korbas, cc: Jon Tamaki, Nancy Bronson	Discussion about about legal advice from agency attorneys related to issues being examined	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061908	MSFOIA_WH061911	0.7.72.23268			Spreadsheet	MOPR Potential Royalty Rate Calculation	Not dated	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061912	MSFOIA_WH061954	0.7.72.23330			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061955	MSFOIA_WH061956	0.7.72.23179			Email	FW: Redmond Case - Alternative	3/25/2010	Joy Yen	Jon Tamaki, Michelle Korbas;	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061962	MSFOIA_WH061963	0.7.72.23162			Workpaper	Transfer Price to MOPR in 2006	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH061996	MSFOIA_WH061997	0.7.72.23165			Email	Numbers MAIL/MOPR	1/11/2008	Paul Weibel	Jon Tamaki; Joy Yen, Michael Aarstol	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062068	MSFOIA_WH062068	0.7.72.538466			Email	RE: NOPA 33 Draft Rebuttal 8-02-11; Br 6 comments deadline?	8/4/2011	William McCarthy	Joseph Tobin Paul Weibel; Douglas Odell	Internal preliminary discussion involving legal advice regarding drafting of exam document and decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062070	MSFOIA_WH062070	0.7.72.539821			Email	MS doc: KPMG Americas buy-in valuation	9/1/2011	William McCarthy	Joseph Tobin;	Internal preliminary discussion involving legal advice regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062071	MSFOIA_WH062145	0.7.72.539821.1			Report	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document provided to the Service by Microsoft which was in turn sent by an agency attorney to another agency attorney during the course of developing legal advice requested by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062146	MSFOIA_WH062146	0.7.72.541000			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/1/2011	William McCarthy	Joseph Tobin;	Transmitting document provided to the Service by Microsoft which was in turn sent by an agency attorney to another agency attorney during the course of developing legal advice requested by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062147	MSFOIA_WH062220	0.7.72.541000.1			Report	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document provided to the Service by Microsoft which was in turn sent by an agency attorney to another agency attorney during the course of developing legal advice requested by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062222	MSFOIA_WH062355	0.7.72.549770.1			Protest	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document provided to the Service by Microsoft which was in turn sent by an agency attorney to another agency attorney during the course of developing legal advice requested by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062356	MSFOIA_WH062556	0.7.72.549770.2			Protest	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document provided to the Service by Microsoft which was in turn sent by an agency attorney to another agency attorney during the course of developing legal advice requested by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062589	MSFOIA_WH062589	0.7.72.527713.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062631	MSFOIA_WH062645	0.7.72.517774.1			Return	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document provided to the Service by Microsoft which was in turn sent by an agency attorney to a examiner during the course of developing legal advice requested by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062646	MSFOIA_WH062647	0.7.72.517774.2			Draft IDR	Draft IDR language (Form 5471)	Not dated	Not indicated on document	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062658	MSFOIA_WH062658	0.7.72.89849			Workpaper	None provided on document	Not dated	Ceteris	Not indicated on document	Expert service contractor's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062659	MSFOIA_WH062659	0.7.72.89864			Workpaper	None provided on document	3/29/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062660	MSFOIA_WH062661	0.7.72.89875			Report (excerpt)	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Document provided to the Service by outside party which was in turn shared among examiners to assist with decisions involved in the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062662	MSFOIA_WH062662	0.7.72.89841			Workpaper	Buy-in Proposed by Taxpayer	10/28/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062663	MSFOIA_WH062663	0.7.72.89861			Workpaper	None provided on document	11/2/2010	Ceteris	Not indicated on document	Expert service contractor's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062664	MSFOIA_WH062664	0.7.72.89854			Diagram	Microsoft Americas Retail Segment Transactions	11/2/2010	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062665	MSFOIA_WH062665	0.7.72.89856			Diagram	Microsoft Americas Retail Segment Transactions	11/2/2010	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062666	MSFOIA_WH062670	0.7.72.89859			Workpaper	None provided on document	11/3/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062671	MSFOIA_WH062673	0.7.72.89860			Workpaper	None provided on document	12/1/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062674	MSFOIA_WH062676	0.7.72.89885			Draft NOPA	Form 5701 Notice of Proposed Adjustment	10/25/2010	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062677	MSFOIA_WH062679	0.7.72.89857			Draft NOPA	Form 5701 Notice of Proposed Adjustment	2/8/2011	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062680	MSFOIA_WH062731	0.7.72.89839			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062732	MSFOIA_WH062815	0.7.72.23688			Various, with handwritten comments	None provided on document	Not dated	Douglas Odell	Not indicated on document	Duplicate copies of various draft NOPAs, emails, and workpapers with handwritten comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062877	MSFOIA_WH062928	0.7.72.23677			Workpapers	None provided on document	Not dated	Not indicated on document	Not indicated on document	Draft performance work statements, internal memos discussing outside experts, draft outside expert requisition forms; preapproval worksheet	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062934	MSFOIA_WH062966	0.7.72.23732			Draft memo	Performance Work Statement (PWS) Expert Service Requirement	4/10/2008	Not indicated on document	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Communicates thoughts and impressions of government attorney, and/or a request for advice from Chief Counsel attorney representing client agency, the IRS. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062980	MSFOIA_WH062998	0.7.72.23662			Various, with handwritten comments	None provided on document	Not dated	Not indicated on document	Not indicated on document	Duplicate copies of various draft NOPAs, emails, and workpapers with handwritten comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH062999	MSFOIA_WH063000	0.7.72.23680			Spreadsheets	International Agent Issue Time Line; INDEX OF INTERNATIONAL NOPA's	6/10/2010	Not indicated on document	Not indicated on document	Document communicating examiners' preliminary thoughts regarding issues and activities of focus during examination, used to inform decisions regarding management of exam resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063001	MSFOIA_WH063007	0.7.72.23674			Handwritten notes	None provided on document	3/23/2012	Paul Weibel	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063008	MSFOIA_WH063010	0.7.72.23698			Outline and handwritten notes	Americas & APAC Buy-In Adjustments, Ceteris Reports, Discussion Topics	10/27/2009	Paul Weibel	Not indicated on document	Copy of expert report outline, with examiner's handwritten notes reflecting preliminary thoughts about decisions to be made regarding issues under examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063024	MSFOIA_WH063026	0.7.72.23725			Workpapers with handwritten notes	Crude Estimate of CIP Methodology - Americas CSA	5/7/2008	Paul Weibel (handwriting)	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063027	MSFOIA_WH063033	0.7.72.23644			Workpapers	None provided on document	2008/02	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063034	MSFOIA_WH063038	0.7.72.23671			Table of contents with handwritten notes	America's Cost Share	Not dated	Paul Weibel (handwriting)	Not indicated on document	Copy of table of contents from a report, with examiner's handwritten notes reflecting preliminary thoughts about decisions to be made regarding issues under examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063039	MSFOIA_WH063044	0.7.72.23743			Spreadsheets and handwritten notes	Estimated Issue Time Lines	Not dated	Paul Weibel (handwriting)	Not indicated on document	Document communicating examiners' preliminary thoughts regarding issues and activities of focus during examination, used to inform decisions regarding management of exam resources.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063045	MSFOIA_WH063046	0.7.72.23691			Handwritten notes	None provided on document	Not dated	Paul Weibel (handwriting)	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063047	MSFOIA_WH063048	0.7.72.23727			Handwritten notes	None provided on document	6/5/2007	Paul Weibel (handwriting)	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063049	MSFOIA_WH063052	0.7.72.23729			Handwritten notes	None provided on document	5/23/2007	Paul Weibel (handwriting)	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063053	MSFOIA_WH063054	0.7.72.23654			Handwritten notes	None provided on document	8/15/2007	Paul Weibel (handwriting)	Not indicated on document	Notes taken to communicate preliminary thoughts and impressions to inform examiners' decisions about issues being examined and/or activities involved in conducting the examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063097	MSFOIA_WH063110	0.7.72.532437			Draft memo	Performance Work Statement (PWS) Expert Service Requirement	1/8/2008	Not indicated on document	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063111	MSFOIA_WH063114	0.7.72.531752			Draft Memo	Funding Request - trip to Singapore to perform a functional analysis	1/8/2009	Alton White	Maria Hwang	Draft of an internal communication sharing preliminary details and recommendations to inform decisions regarding allocation of resources used to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063115	MSFOIA_WH063117	0.7.72.531612			Draft memo	Singapore Interviews and Functional Analysis	6/30/2010	Not indicated on document	Not indicated on document	Draft of an internal communication sharing preliminary details and recommendations to inform decisions regarding allocation of resources used to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063118	MSFOIA_WH063121	0.7.72.532365			Draft Memo	Funding Request - trip to Singapore to perform a functional analysis	1/8/2009	Alton White	Maria Hwang	Draft of an internal communication sharing preliminary details and recommendations to inform decisions regarding allocation of resources used to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063793	MSFOIA_WH063793	0.7.72.531655			Spreadsheet	None provided on document	Not dated	Not indicated on document	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063922	MSFOIA_WH063925	0.7.72.531230			Draft Memo	Funding Request - trip to Singapore to perform a functional analysis	1/8/2009	Alton White	Maria Hwang	Draft of an internal communication sharing preliminary details and recommendations to inform decisions regarding allocation of resources used to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063926	MSFOIA_WH063929	0.7.72.531341			Draft Memo	Funding Request - trip to Singapore to perform a functional analysis	1/8/2009	Alton White	Maria Hwang	Draft of an internal communication sharing preliminary details and recommendations to inform decisions regarding allocation of resources used to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063930	MSFOIA_WH063934	0.7.72.530857			Draft Memo	Funding Request - trip to Singapore to perform a functional analysis	1/22/2009	Charles Davis, Alton White	Maria Hwang	Draft of an internal communication sharing preliminary details and recommendations to inform decisions regarding allocation of resources used to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063935	MSFOIA_WH063938	0.7.72.531627			Draft Memo	Funding Request - trip to Singapore to perform a functional analysis	1/6/2009	Alton White	Maria Hwang	Draft of an internal communication sharing preliminary details and recommendations to inform decisions regarding allocation of resources used to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063939	MSFOIA_WH063942	0.7.72.531383			Draft Memo	Funding Request - trip to Singapore to perform a functional analysis	1/8/2009	Alton White	Maria Hwang	Draft of an internal communication sharing preliminary details and recommendations to inform decisions regarding allocation of resources used to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063943	MSFOIA_WH063946	0.7.72.531172			Draft Memo	Funding Request - trip to Singapore to perform a functional analysis	1/8/2009	Alton White	Maria Hwang	Draft of an internal communication sharing preliminary details and recommendations to inform decisions regarding allocation of resources used to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063947	MSFOIA_WH063951	0.7.72.531131			Draft Memo	Funding Request	1/22/2009	Charles Davis, Alton White	Maria Hwang	Draft of an internal communication sharing preliminary details and recommendations to inform decisions regarding allocation of resources used to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063952	MSFOIA_WH063955	0.7.72.530637			Draft Memo	Funding Request - trip to Singapore to perform a functional analysis	1/6/2009	Alton White	Maria Hwang	Draft of an internal communication sharing preliminary details and recommendations to inform decisions regarding allocation of resources used to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063956	MSFOIA_WH063957	0.7.72.532547			Draft Memo	Additional questions for conference call:	Not dated	Not indicated on document	Not indicated on document	Examiner's preliminary notes in response to questions from other agency employee regarding proposed examination activity.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063958	MSFOIA_WH063959	0.7.72.531229			Draft Memo	Additional questions for conference call:	Not dated	Not indicated on document	Not indicated on document	Examiner's preliminary notes in response to questions from other agency employee regarding proposed examination activity.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063960	MSFOIA_WH063960	0.7.72.532179			Draft cover sheet	Staff Summary Sheet	Not dated	Not indicated on document	Not indicated on document	Singapore Staff Summary Sheet request, describing an issue to be examined and resources allocated to that issue	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063961	MSFOIA_WH063965	0.7.72.531324			Draft Memo	Funding Request	1/22/2009	Charles Davis, Alton White	Maria Hwang	Draft of an internal communication sharing preliminary details and recommendations to inform decisions regarding allocation of resources used to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063966	MSFOIA_WH063968	0.7.72.531413			Workpaper	None provided on document	10/30/2008	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063969	MSFOIA_WH063972	0.7.72.532273			Draft Memo	Funding Request - trip to Singapore to perform a functional analysis	1/8/2009	Alton White	Maria Hwang	Draft of an internal communication sharing preliminary details and recommendations to inform decisions regarding allocation of resources used to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063974	MSFOIA_WH063974	0.7.72.530436			Draft cover sheet	Staff Summary Sheet	Not dated	Not indicated on document	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063975	MSFOIA_WH063975	0.7.72.531535			Draft cover sheet	Staff Summary Sheet	1/22/2009	Alton White	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063976	MSFOIA_WH063983	0.7.72.531285			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063990	MSFOIA_WH063997	0.7.72.532388			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH063998	MSFOIA_WH063999	0.7.72.532603			Draft memo	Request to Change ECD for Microsoft Corp. & Subs. 200406-200606 from 6/30/10 to 6/30/11	5/26/2010	Charles Davis	Maria Hwang, Martin Walker	Memorandum communicating examination team's preliminary thoughts and impressions regarding the timeline, plan, and resource limitations for the exam, to assist with decisions regarding how to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064000	MSFOIA_WH064001	0.7.72.531109			Draft memo	Request to Change ECD for Microsoft Corp. & Subs. 200406-200606 from 6/30/10 to 6/30/11	5/26/2010	Charles Davis	Maria Hwang, Martin Walker	Memorandum communicating examination team's preliminary thoughts and impressions regarding the timeline, plan, and resource limitations for the exam, to assist with decisions regarding how to conduct exam.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the issues addressed in the document. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and direction of the investigation into a taxpayer's potential liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064002	MSFOIA_WH064008	0.7.72.531112			PowerPoint Slides with handwritten comments	Microsoft & IRS Discussion of Buy-ins	1/15/2010	Ellen Burkhart	Not indicated on document	Copy of presentation slides with examiner's handwritten notes reflecting preliminary thoughts about decisions to be made regarding issues under examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064011	MSFOIA_WH064052	0.7.72.532224			Draft NOPA	Form 886A - Explanation of Items	10/7/2010	Not indicated on document	Not indicated on document	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064053	MSFOIA_WH064054	0.7.72.530256			spreadsheet	None provided on document	1/3/2011	Paul Weibel	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064055	MSFOIA_WH064055	0.7.72.530587			Workpaper	INDEX OF INTERNATIONAL NOPA's	11/10/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in managing examination resources and timelines for determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064061	MSFOIA_WH064063	0.7.72.532084			Draft Memo	Request for Approval of Initial P-4-5 Deviation	5/12/2011	Alton White	Katherine Robbins, Nancy Bronson, Carol Poindexter	Unsigned discussion draft of a memo providing examiner's thoughts and seeking decision from executives regarding the assignment of employee to assist with certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064090	MSFOIA_WH064091	0.7.72.530459			spreadsheet	None provided on document	10/1/2010	Paul Weibel	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064092	MSFOIA_WH064093	0.7.72.530630			spreadsheet	None provided on document	11/1/2010	Paul Weibel	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064094	MSFOIA_WH064095	0.7.72.532435			spreadsheet	None provided on document	12/1/2010	Paul Weibel	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064096	MSFOIA_WH064097	0.7.72.532072			spreadsheet	None provided on document	3/1/2011	Paul Weibel	Not indicated on document	List describing preliminary status, focus, resources, and direction of various examinations, including exams of taxpayers other than Microsoft.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064098	MSFOIA_WH064099	0.7.72.530905			Draft IDR	Form 4564 Information Document Request	Not dated	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064106	MSFOIA_WH064115	0.7.72.582423.1			Draft Contract	Section C	Not dated	Not indicated on document	Not indicated on document	Preliminary draft of a section of a contract for discussion and possible use in retaining prospective contractor, describing preliminary plans for examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064117	MSFOIA_WH064126	0.7.72.566804.1			Draft Contract	Section C	Not dated	Not indicated on document	Not indicated on document	Preliminary draft of a section of a contract for discussion and possible use in retaining prospective contractor, describing preliminary plans for examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064131	MSFOIA_WH064140	0.7.72.569717.1			Draft Contract	Section C	Not dated	Not indicated on document	Not indicated on document	Preliminary draft of a section of a contract for discussion and possible use in retaining prospective contractor, describing preliminary plans for examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064169	MSFOIA_WH064169	0.7.72.573722.1			Spreadsheet	Potential Outside Expert from Procurement List for 2005-2006	Not dated	JoAnn Cutler	Not indicated on document	Preliminary list of potential expert services contractors to be considered by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064171	MSFOIA_WH064185	0.7.72.575024.1			Notes/Outline	CASE INFORMATION, § 482 COST SHARING BUY-IN CIP WORKSHOP	2/29/2008	Joy Yen	Not indicated on document	Notes providing requested information about examiners' preliminary thoughts and activities around an issue that is being examined in various enforcement activities, including the Microsoft audit.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064189	MSFOIA_WH064203	0.7.72.566973.2			Notes/Outline	CASE INFORMATION, § 482 COST SHARING BUY-IN CIP WORKSHOP	3/1/2008	Not indicated on document	Not indicated on document	Notes providing requested information about examiners' preliminary thoughts and activities around an issue that is being examined in various enforcement activities, including the Microsoft audit.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064205	MSFOIA_WH064206	0.7.72.582297			Email	FW: [Fwd: Fwd: Microsoft Research Asia]	3/3/2008	Ellen Burkhart	Joy Yen; Daniel Asquith;	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064207	MSFOIA_WH064208	0.7.72.568214			Email	FW: [Fwd: Fwd: Microsoft Research Asia]	3/3/2008	Joy Yen	Paul Weibel; Fred Rapaport; Douglas Odell; Michael Aarstol;	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064209	MSFOIA_WH064210	0.7.72.579819			Email	Microsoft Research Asia	3/3/2008	Paul Weibel	Joy Yen; Michael Aarstol; Douglas Odell; Fred Rapaport;	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064212	MSFOIA_WH064212	0.7.72.575807.1			Draft IDR	Form 4564 Information Document Request	3/10/2008	Paul Weibel	Microsoft Corporation	Preliminary discussion draft of an Information Document Request communicated among examiners and agency legal counsel for comments and edits.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064213	MSFOIA_WH064214	0.7.72.575584			Draft Form	Case Review	3/10/2008	Joy Yen	Not indicated on document	Summary of issues, progress, employee responsibilities, and/or timelines for the Microsoft examination, shared for discussion and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064216	MSFOIA_WH064236	0.7.72.576829.1			Draft PowerPoint	Microsoft Corp.	3/10/2008	Joy Yen, Michael Aarstol	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064268	MSFOIA_WH064277	0.7.72.569268.2			Letter	None provided on document	3/5/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel, Charles Davis	Information about potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064278	MSFOIA_WH064286	0.7.72.569268.3			Letter	Expert Services, Cost Sharing Buy-In Valuations	3/7/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel, Charles Davis	Information about potential contractor considered for hire by the Service with respect to the Microsoft examination, considered by examiners to assist with decision regarding expert services contract.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064291	MSFOIA_WH064293	0.7.72.584190			Email	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	4/1/2008	Joy Yen	Ahmad Shahshahani;	Internal discussion sharing preliminary thoughts about decisions to hire a prospective expert services contractor and about how to analyze certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064294	MSFOIA_WH064296	0.7.72.584190.1			Memo	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not dated	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Memo from prospective outside expert providing preliminary thoughts to examiners about how to analyze a particular issue being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064297	MSFOIA_WH064302	0.7.72.584190.2			Memo	Response to questions regarding taxpayer cost sharing issue	3/28/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Memo from prospective outside expert providing preliminary thoughts to examiners about how to analyze a particular issue being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064339	MSFOIA_WH064344	0.7.72.572878.1			Memo	Response to questions regarding taxpayer cost sharing issue	3/28/2008	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Paul Weibel;	Memo from prospective outside expert providing preliminary thoughts to examiners about how to analyze a particular issue being examined during Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064348	MSFOIA_WH064349	0.7.72.560861.1			Draft Notes/Outline	Potential Interview Questions for Outside 482 Experts	4/7/2008	Michael Aarstol	Not indicated on document	Examiner's preliminary draft of questions to be used during interviews of prospective expert services contractors, communicated to other members of exam team for edits and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064351	MSFOIA_WH064352	0.7.72.569836.1			Draft Notes/Outline	Potential Interview Questions for Outside 482 Experts	4/8/2008	Michael Aarstol	Not indicated on document	Examiner's preliminary draft of questions to be used during interviews of prospective expert services contractors, communicated to other members of exam team for edits and comments.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064355	MSFOIA_WH064358	0.7.72.569138			Email	FW: Follow-up to Discussion on Wednesday	4/17/2008	Michael Aarstol	Joy Yen;	Internal discussion sharing preliminary thoughts about decisions to hire a prospective expert services contractor and about how to analyze certain issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064359	MSFOIA_WH064359	0.7.72.569138.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064361	MSFOIA_WH064368	0.7.72.561574.1			Workpaper	Catalog of IDR's Relevant to Economic Analysis of Buy-Ins	4/21/2008	Michael Aarstol	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064370	MSFOIA_WH064371	0.7.72.569126.1			Research Resource	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Article shared by examiners to inform decisions related to issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064374	MSFOIA_WH064375	0.7.72.560799.1			Workpaper	Crude Estimate of CIP Methodology - APAC CSA	5/14/2008	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064376	MSFOIA_WH064378	0.7.72.560799.2			Workpaper	Crude Estimate of CIP Methodology - APAC CSA	5/14/2008	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064386	MSFOIA_WH064389	0.7.72.580587.1			Draft memo	Microsoft Puerto Rico 936	6/26/2008	Paul Weibel	Not indicated on document	Discussion draft of examiner's thoughts and analysis of an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064392	MSFOIA_WH064392	0.7.72.580587.3			Notes	Conference Call Discussion, IMTs - 936 and Cost Sharing Involvement	4/1/2008	Cheryl Potop-Jackson	Not indicated on document	Notes communicating preliminary thoughts about exam issues and decisions, and legal advice sought from agency attorneys, discussed during an internal meeting.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064393	MSFOIA_WH064394	0.7.72.580587.4			Draft memo	Microsoft Corporation, 936 Exit and Cost-Sharing Buy-In Arrangement	Not dated	Paul Weibel	Matthew Hartman;	Discussion draft of examiner's thoughts and analysis of an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064396	MSFOIA_WH064397	0.7.72.584587.1			Draft memo	Microsoft Corporation, 936 Exit and Cost-Sharing Buy-In Arrangement	Not dated	Paul Weibel	Matthew Hartman;	Discussion draft of examiner's thoughts and analysis of an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064398	MSFOIA_WH064399	0.7.72.584587.2			Workpaper	None provided on document	6/30/2008	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064400	MSFOIA_WH064404	0.7.72.584587.3			Workpaper	International Examiner Audit Plan	6/30/2008	Joy Yen	Ahmad Shahshahani;	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064407	MSFOIA_WH064408	0.7.72.566169.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064409	MSFOIA_WH064413	0.7.72.566169.2			Workpaper	International Examiner Audit Plan	6/25/2008	Joy Yen	Ahmad Shahshahani;	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064415	MSFOIA_WH064416	0.7.72.581616.1			Workpaper	None provided on document	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064417	MSFOIA_WH064421	0.7.72.581616.2			Workpaper	International Examiner Audit Plan	6/25/2008	Joy Yen	Ahmad Shahshahani;	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064422	MSFOIA_WH064423	0.7.72.581616.3			Draft memo	Microsoft Corporation, 936 Exit and Cost-Sharing Buy-In Arrangement	Not dated	Paul Weibel	Matthew Hartman	Discussion draft of examiner's thoughts and analysis of an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064430	MSFOIA_WH064456	0.7.72.566145.1			Report	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	5/2/2007	Not indicated on document	Not indicated on document	Internal report describing examiner's preliminary analysis of an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064462	MSFOIA_WH064465	0.7.72.578505.1			Form	Manual Travel Authorization	2/4/2009	Not indicated on document	Not indicated on document	Unsigned draft form communicating information about employee travel plans and allocation of resources for Microsoft examination	(b)(6) and (b)(7)(C)	Employee's privacy interest in travel details and contact information outweighs any public interest in this information
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064466	MSFOIA_WH064467	0.7.72.566142			Resume/Biography	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Biographies of certain Microsoft employees shared among examiners for consideration during examination planning.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064469	MSFOIA_WH064474	0.7.72.579548.1			Notes	Jonathan Downes, Senior Director, WWLP Asia	3/10/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064475	MSFOIA_WH064479	0.7.72.579548.2			Notes	Henry Kwang, Director, APOC E&D OPS	3/10/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064480	MSFOIA_WH064486	0.7.72.579548.3			Notes	Ken Wye Saw, VP, Sales and Marketing APAC	3/10/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064487	MSFOIA_WH064490	0.7.72.579548.4			Notes	Chris Atkinson, Vice President, Sales & Marketing, Microsoft Asia Pacific Region	3/12/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064491	MSFOIA_WH064493	0.7.72.579548.5			Notes	Benoit Van Thienen, Vice President Enterprise & Partners Group Asia	3/12/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064494	MSFOIA_WH064497	0.7.72.579548.6			Notes	Michiel Verhoeven, General Manager, Asia Pacific, Greater China and Japan, Communications Sector	3/10/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064498	MSFOIA_WH064500	0.7.72.579548.7			Notes	Emilio Umeoka, President Microsoft Asia Pacific	3/11/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064501	MSFOIA_WH064506	0.7.72.579548.8			Notes	Interview with John MacLellan, Regional Finance Director, Microsoft APAC	3/9/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064507	MSFOIA_WH064512	0.7.72.579548.9			Notes	Jessica Tan, GM of Microsoft Singapore	3/11/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064513	MSFOIA_WH064520	0.7.72.579548.10			Notes	Interview with Eugene Saburi, GM Business, Marketing & Operations	3/9/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064521	MSFOIA_WH064524	0.7.72.579548.11			Notes	Daniel Yue, Director, Customer Operations	3/11/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064526	MSFOIA_WH064529	0.7.72.570708			Notes	Michiel Verhoeven, General Manager, Asia Pacific, Greater China and Japan, Communications Sector	3/10/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064530	MSFOIA_WH064532	0.7.72.571772			Notes	Emilio Umeoka, President Microsoft Asia Pacific	3/11/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064533	MSFOIA_WH064536	0.7.72.574900			Notes	Chris Atkinson, Vice President, Sales & Marketing, Microsoft Asia Pacific Region	3/12/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064537	MSFOIA_WH064539	0.7.72.568975			Notes	Benoit Van Thienen, Vice President Enterprise & Partners Group Asia	3/12/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064540	MSFOIA_WH064545	0.7.72.586516			Notes	Interview with John MacLellan, Regional Finance Director, Microsoft APAC	3/9/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064546	MSFOIA_WH064551	0.7.72.584329			Notes	Jessica Tan, GM of Microsoft Singapore	3/11/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064552	MSFOIA_WH064559	0.7.72.568702			Notes	Interview with Eugene Saburi, GM Business, Marketing & Operations	3/9/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064560	MSFOIA_WH064563	0.7.72.587633			Notes	Daniel Yue, Director, Customer Operations	3/11/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064564	MSFOIA_WH064569	0.7.72.570709			Notes	Jonathan Downes, Senior Director, WWLP Asia	3/10/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064570	MSFOIA_WH064574	0.7.72.578833			Notes	Henry Kwang, Director, APOC E&D OPS	3/10/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064575	MSFOIA_WH064581	0.7.72.564259			Notes	Ken Wye Saw, VP, Sales and Marketing APAC	3/10/2009	Ceteris	Not indicated on document	Notes recorded during a field interview to communicate the initial thoughts and impressions to be considered by exam team in reaching decisions regarding issues being examined. from Ceteris	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064588	MSFOIA_WH064588	0.7.72.577496			Passwords	Critique and models Dc 15,2008	9/1/2009	Not indicated on document	Not indicated on document	Passwords to open files sent by expert services contractor to examiners	(b)(7)(E)	Passwords to protect electronic information and electronic means of communication constitute information used by the Service to conduct investigations and examinations, and disclosure of such specific details would risk circumvention of the law by allowing third parties to potentially eavesdrop on internal discussions conducted for law enforcement purposes.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064591	MSFOIA_WH064671	0.7.72.569913			Spreadsheet	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064673	MSFOIA_WH064676	0.7.72.574717			spreadsheet	Sales by Product Segment	9/3/2009	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064678	MSFOIA_WH064683	0.7.72.574742.1			Worksheet	None provided on document	9/3/2009	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064684	MSFOIA_WH064701	0.7.72.574742.2			Worksheet	None provided on document	9/3/2009	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064710	MSFOIA_WH064712	0.7.72.574736.1			Worksheet	Crude Estimate of CIP Methodology - APAC CSA	6/9/2009	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064714	MSFOIA_WH064715	0.7.72.582806.1			Worksheet	Crude Estimate of CIP Methodology - Americas CSA	7/13/2009	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064716	MSFOIA_WH064719	0.7.72.579568			Workpaper	Acquisition Buy-ins	10/21/2009	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064726	MSFOIA_WH064726	0.7.72.571011			Workpaper	Summary of Proposed Acquisition Buy-ins	11/30/2009	Fred Rapaport	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064727	MSFOIA_WH064745	0.7.72.578478			Workpaper	None provided on document	12/2/2009	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064749	MSFOIA_WH064843	0.7.72.563483.1			Draft Report	Economist Report	Not dated	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064845	MSFOIA_WH064868	0.7.72.569852			Workpaper	None provided on document	12/9/2009	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064870	MSFOIA_WH064888	0.7.72.586294.1			Workpaper	None provided on document	12/11/2009	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064889	MSFOIA_WH064907	0.7.72.586294.2			Workpaper	None provided on document	12/11/2009	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064908	MSFOIA_WH064908	0.7.72.586294.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064914	MSFOIA_WH064933	0.7.72.572890			Workpaper	None provided on document	2/10/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064939	MSFOIA_WH064946	0.7.72.570836.1			Workpaper	None provided on document	2/26/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064947	MSFOIA_WH064963	0.7.72.563107			Workpaper	None provided on document	3/1/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH064965	MSFOIA_WH065013	0.7.72.579870.1			Draft PowerPoint	Transfer of Intangibles Offshore – Cost Sharing Buy-in	3/1/2010	Joy Yen	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065014	MSFOIA_WH065014	0.7.72.579870.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065017	MSFOIA_WH065017	0.7.72.559214.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065020	MSFOIA_WH065020	0.7.72.571632.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065026	MSFOIA_WH065074	0.7.72.585398.1			Draft PowerPoint	Transfer of Intangibles Offshore – Cost Sharing Buy-in	3/2/2010	Joy Yen	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065075	MSFOIA_WH065075	0.7.72.585398.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065077	MSFOIA_WH065077	0.7.72.587341.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065081	MSFOIA_WH065081	0.7.72.577507.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065082	MSFOIA_WH065085	0.7.72.584216			Notes/Outline	OUTLINE - CSA Buy In Presentation for Danilack	3/3/2010	Not indicated on document	Not indicated on document	Examiner's preliminary thoughts and analysis in outline format, drafted for discussion about how to provide an internal presentation to executives about enforcement efforts.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065087	MSFOIA_WH065087	0.7.72.567861.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065089	MSFOIA_WH065096	0.7.72.567411.1			Draft PowerPoint	None provided on document	3/4/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065097	MSFOIA_WH065097	0.7.72.567411.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065100	MSFOIA_WH065100	0.7.72.578642.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065101	MSFOIA_WH065108	0.7.72.586399			Draft PowerPoint	None provided on document	3/5/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065110	MSFOIA_WH065133	0.7.72.578512.1			Workpaper	Cost Sharing Analysis	3/4/2010	David Wagner	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065135	MSFOIA_WH065169	0.7.72.566323.1			Workpaper	None provided on document	3/5/2010	Stanley Perry	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065176	MSFOIA_WH065215	0.7.72.565143.1			Workpaper	Cost Sharing Analysis	3/8/2010	David Wagner	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065218	MSFOIA_WH065241	0.7.72.567142			Workpapers	None provided on document	3/10/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065242	MSFOIA_WH065243	0.7.72.577911			Notes	None provided on document	3/10/2010	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065244	MSFOIA_WH065341	0.7.72.578748			Draft Report	Economist Report	3/11/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065342	MSFOIA_WH065342	0.7.72.562020			Workpaper	TP's Buy-in Calculation (or Cost Share payment calculation)	3/11/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065343	MSFOIA_WH065362	0.7.72.560244			Workpaper	TP's Buy-in Calculation (or Cost Share payment calculation)	3/11/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065363	MSFOIA_WH065363	0.7.72.565300			Workpaper	TP's Buy-in Calculation (or Cost Share payment calculation)	3/12/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065365	MSFOIA_WH065381	0.7.72.566259.1			Workpaper	TP's Buy-in Calculation (or Cost Share payment calculation)	3/15/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065382	MSFOIA_WH065382	0.7.72.566259.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065385	MSFOIA_WH065482	0.7.72.582421			Draft Report	Economist Report	3/17/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065582	MSFOIA_WH065582	0.7.72.587338.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065583	MSFOIA_WH065594	0.7.72.568000			PowerPoint Slides	Financial Overview	3/18/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065596	MSFOIA_WH065597	0.7.72.581742			Email	Work in Progress	3/18/2010	Joy Yen	Stanley Perry	Preliminary discussion regarding a briefing to be provided about issues involved in the Microsoft examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065598	MSFOIA_WH065598	0.7.72.581742.1			Workpaper	Buy-in Proposed by Taxpayer	3/18/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065599	MSFOIA_WH065616	0.7.72.581742.2			Workpaper	None provided on document	3/18/2010	Paul Weibel	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065617	MSFOIA_WH065617	0.7.72.581742.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065618	MSFOIA_WH065618	0.7.72.581742.4			Workpaper	None provided on document	3/18/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065626	MSFOIA_WH065626	0.7.72.572002.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065628	MSFOIA_WH065711	0.7.72.562500			Draft PowerPoint Presentation	LMSB - CTM International Compliance Challenge	3/23/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065712	MSFOIA_WH065786	0.7.72.581670			Workpaper	None provided on document	3/23/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065790	MSFOIA_WH065813	0.7.72.560845.1			Draft PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/23/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065825	MSFOIA_WH065825	0.7.72.559026.1			Draft PowerPoint	Basic Facts about Company Product Segments - worldwide	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065826	MSFOIA_WH065833	0.7.72.559026.2			PowerPoint with handwritten notes	Microsoft Transfer Pricing: Asia & Americas Buy-In Briefings	2/5/2008	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065846	MSFOIA_WH065846	0.7.72.564770.1			Draft PowerPoint Slide	Profit Shift (Result of APAC CSA)	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065849	MSFOIA_WH065872	0.7.72.583479.1			Draft PowerPoint	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Not indicated on document	Not indicated on document	Discussion draft of a presentation slide deck addressing details of examiners' analysis, work, considerations, and legal issues with respect to issues being examined in the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065874	MSFOIA_WH065892	0.7.72.581623			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065895	MSFOIA_WH065913	0.7.72.574519.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	3/24/2010	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH065914	MSFOIA_WH066010	0.7.72.572786			Draft Report	Economist Report	3/25/2010	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066036	MSFOIA_WH066036	0.7.72.576958.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066041	MSFOIA_WH066041	0.7.72.564080.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066043	MSFOIA_WH066043	0.7.72.567205			Email	Transfer Price	4/16/2010	Paul Weibel	Joy Yen;	Internal preliminary discussion involving decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066045	MSFOIA_WH066061	0.7.72.565438.1			Draft memo	Performance Work Statement (PWS) Expert Service Requirement	5/11/2010	Not indicated on document	Not indicated on document	Draft of a section of a document related to procuring expert services via contract, describing proposed work to be performed and performance requirements.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, and strategy of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determinations with respect to the strategy/draft being considered or issues being examined. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the scope and focus of its investigation.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066077	MSFOIA_WH066094	0.7.72.568891			Memo	SINGAPORE TRIP REPORT APAC FUNCTIONAL ANALYSIS	3/30/2009	Joy Yen	Charles Davis, Ahmad Shahshahani	Internal communication sharing examiner's preliminary thoughts and impressions to assist with decisions regarding issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066145	MSFOIA_WH066164	0.7.72.583517			Workpaper	AMERICA RETAIL	Not dated	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066167	MSFOIA_WH066168	0.7.72.561354.1			Workpaper	ISSUE: Americas Transfer-Price	10/12/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066173	MSFOIA_WH066173	0.7.72.576478.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066177	MSFOIA_WH066179	0.7.72.587537			Draft Form	EVALUATION and WORKLOAD REVIEW	11/3/2010	Joy Yen	Not indicated on document	Internal form used to communicate details about agent's work on examination, and describing preliminary work and analysis regarding certain exam issues.	(b)(3)/6103(a), 6103(e)(7) (b)(2) (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Internal agency forms used to manage employees' workloads are solely related to internal personnel practices and the agency typically keeps them to itself for its own use. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066180	MSFOIA_WH066180	0.7.72.587612			Email	Trsf Price addendum - IDR 2135	11/10/2010	Cheryl Potop-Jackson	Paul Weibel, Joy Yen, Douglas Odell;	Internal preliminary discussion regarding decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066182	MSFOIA_WH066196	0.7.72.572639.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066197	MSFOIA_WH066197	0.7.72.568860			Email	RE: Tax Form	11/12/2010	Paul Weibel	William McCarthy; Melissa Coe	Discussion about legal advice sought from agency attorney regarding an issue being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066204	MSFOIA_WH066207	0.7.72.560429.1			spreadsheet	Cases closing within the next 6 months with Unagreed Transfer Pricing Issues	12/17/2010	Not indicated on document	Not indicated on document	Descriptions of issues and decisions to be made in various taxpayers' examinations.	(b)(3)/6103(a), 6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Names of third party taxpayers and information about those taxpayers' examinations are return information that the IRS is prohibited from disclosing to plaintiff pursuant to IRC § 6103. Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting examinations, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or other taxpayers' examinations, or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into various taxpayers' potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066209	MSFOIA_WH066227	0.7.72.586413			Workpaper	None provided on document	1/20/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066228	MSFOIA_WH066237	0.7.72.563951			Draft memo	Transfer Price for Sale of Software during Fiscal Year 2006	1/12/2009	Joy Yen	File	Discussion draft of an internal memo to file, to communicate to other users of exam file the examiner's thoughts and analysis regarding transactions being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066238	MSFOIA_WH066278	0.7.72.572678			Workpaper	Microsoft Puerto Rico Retail Cost Sharing	1/24/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066279	MSFOIA_WH066288	0.7.72.575748			Draft memo	Transfer Price for Sale of Software during Fiscal Year 2006	1/12/2009	Joy Yen	File	Discussion draft of an internal memo to file, to communicate to other users of exam file the examiner's thoughts and analysis regarding transactions being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066290	MSFOIA_WH066325	0.7.72.586438.1			Workpaper	Microsoft Puerto Rico Retail Cost Sharing	1/24/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066326	MSFOIA_WH066335	0.7.72.586438.2			Draft memo	Transfer Price for Sale of Software during Fiscal Year 2006	1/12/2009	Joy Yen	File	Discussion draft of an internal memo to file, to communicate to other users of exam file the examiner's thoughts and analysis regarding transactions being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066338	MSFOIA_WH066350	0.7.72.568182.1			Workpaper	Microsoft Puerto Rico Retail Cost Sharing	1/27/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066351	MSFOIA_WH066361	0.7.72.568182.2			Draft memo	Transfer Price for Sale of Software during Fiscal Year 2006	1/12/2009	Joy Yen	File	Discussion draft of an internal memo to file, to communicate to other users of exam file the examiner's thoughts and analysis regarding transactions being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066362	MSFOIA_WH066371	0.7.72.566843			Draft memo	Transfer Price for Sale of Software during Fiscal Year 2006	1/12/2009	Joy Yen	File	Discussion draft of an internal memo to file, to communicate to other users of exam file the examiner's thoughts and analysis regarding transactions being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066372	MSFOIA_WH066374	0.7.72.565118			Workpaper	MOPR Potential Royalty Rate Calculation	2/1/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066387	MSFOIA_WH066401	0.7.72.581459.1			Workpaper	None provided on document	2/14/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066402	MSFOIA_WH066402	0.7.72.586303			Email	Pick Yo' Rate	2/15/2011	Paul Weibel	Charles Davis; Alton White; Cheryl Potop-Jackson; William McCarthy; Joy Yen;	Internal preliminary discussion involving decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066403	MSFOIA_WH066422	0.7.72.586303.1			Workpaper	None provided on document	2/15/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066426	MSFOIA_WH066442	0.7.72.584194.1			Workpaper	None provided on document	2/16/2011	Joy Yen	Joy Yen	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066445	MSFOIA_WH066455	0.7.72.567070			Draft memo	Transfer Price for Sale of Software during Fiscal Year 2006	1/12/2009	Joy Yen	File	Discussion draft of an internal memo to file, to communicate to other users of exam file the examiner's thoughts and analysis regarding transactions being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066456	MSFOIA_WH066468	0.7.72.560890			Workpaper	Microsoft Puerto Rico Retail Cost Sharing	2/16/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066469	MSFOIA_WH066471	0.7.72.573985			Email	FW: HELPI	2/17/2011	Joy Yen	Paul Weibel;	Internal discussion regarding a question about guidance from counsel needed to assist with decisions being made in examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066472	MSFOIA_WH066472	0.7.72.573985.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066473	MSFOIA_WH066475	0.7.72.567273			Email	FW: HELP!	2/17/2011	Joy Yen	Joanne Zhang;	Internal discussion regarding a question about guidance from counsel needed to assist with decisions being made in examination.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066476	MSFOIA_WH066476	0.7.72.567273.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066477	MSFOIA_WH066492	0.7.72.579717			Workpaper	None provided on document	2/18/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066500	MSFOIA_WH066501	0.7.72.585320			Workpaper	None provided on document	3/17/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066502	MSFOIA_WH066516	0.7.72.567215			Workpaper	None provided on document	3/17/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066517	MSFOIA_WH066526	0.7.72.559394			Workpaper	None provided on document	3/17/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066527	MSFOIA_WH066527	0.7.72.568196			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/30/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066529	MSFOIA_WH066573	0.7.72.566316.1			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066576	MSFOIA_WH066673	0.7.72.570749			Draft Report	Economist Report	4/5/2011	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066675	MSFOIA_WH066675	0.7.72.580588.1			Workpaper	[Withheld - disclosure would thwart (b)(3), (b)(5), and (b)(7)(A) exemptions]	9/30/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066676	MSFOIA_WH066682	0.7.72.580588.2			Workpaper	None provided on document	8/27/2010	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066690	MSFOIA_WH066727	0.7.72.567366			Workpaper	None provided on document	4/8/2011	Not indicated on document	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, for purposes of assisting with decisions involved in determining taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066733	MSFOIA_WH066775	0.7.72.587400.1			Draft NOPA	Form 886A - Explanation of Items	Not dated	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066781	MSFOIA_WH066781	0.7.72.576592			Email	Acquisition Buy-in	4/29/2011	Paul Weibel	Joy Yen ;	Internal preliminary discussion involving decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066782	MSFOIA_WH066786	0.7.72.576592.1			Draft NOPA	Form 886A - Explanation of Items	4/28/2011	Not indicated on document	Microsoft Corporation	Discussion draft of a Notice of Proposed Adjustment circulated among examiners for review, edits, and/or comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066792	MSFOIA_WH066868	0.7.72.582320.1			Draft Memo	Economist Report	5/5/2011	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066881	MSFOIA_WH066928	0.7.72.569682.1			Draft Memo	Economist Report	5/31/2011	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH066930	MSFOIA_WH067006	0.7.72.560897			Draft Report	Economist Report	4/15/2011	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH067019	MSFOIA_WH067066	0.7.72.577643.1			Draft Report	Economist Report	5/31/2011	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH067069	MSFOIA_WH067146	0.7.72.569732.1			Draft Report	Economist Report	5/31/2011	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH067150	MSFOIA_WH067227	0.7.72.586542			Draft Report	Economist Report	5/31/2011	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH067228	MSFOIA_WH067228	0.7.72.561207			Email	Status Update and Questions	7/20/2011	Paul Weibel	Joy Yen	Internal preliminary discussion involving decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH067230	MSFOIA_WH067307	0.7.72.585180			Draft Report	Economist Report	6/3/2011	Joy Yen	Not indicated on document	Unsigned discussion draft of economist report providing preliminary analysis of issues being examined, to assist examiners with decisions regarding taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH067309	MSFOIA_WH067311	0.7.72.571128.1			Protest (excerpt)	Issue No.9b: Acquisition Buy-Ins	8/12/2011	Microsoft Corporation	Not indicated on document	Excerpt from Microsoft protest with detailed notes from examiner communicating initial thoughts and impressions, and proposing work plan, for drafting of rebuttal.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH067312	MSFOIA_WH067313	0.7.72.571128.2			Draft notes	None provided on document	3/10/2010	Not indicated on document	Not indicated on document	Document communicating analysis of issues being examined, to inform decisions being made during the Microsoft audit.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH067314	MSFOIA_WH067314	0.7.72.571128.3			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH067317	MSFOIA_WH067317	0.7.72.570610.1			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH067319	MSFOIA_WH067328	0.7.72.583678.1			Draft Memo	Response to Taxpayer's Protest on the Notice of Proposed Adjustments for Tax Year Ended June 30, 2005 and June 30, 2007	Not dated	Joy Yen	Paul Weibel, Cheryl Potop-Jackson, Alton White, William McCarthy, Ellen Burkhardt	Draft memo providing preliminary thoughts and analysis for response to Microsoft protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH067330	MSFOIA_WH067346	0.7.72.581404.1			Draft Memo	Response to Taxpayer's Protest on the Notice of Proposed Adjustments for Tax Year Ended June 30, 2005 and June 30, 2007	Not dated	Joy Yen	Paul Weibel, Cheryl Potop-Jackson, Alton White, William McCarthy, Ellen Burkhardt	Draft memo providing primary thoughts and analysis for response to Microsot protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH067347	MSFOIA_WH067347	0.7.72.581404.2			NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE	NON-RESPONSIVE
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH067348	MSFOIA_WH067357	0.7.72.567093			Draft Memo	Response to Taxpayer's Protest on the Notice of Proposed Adjustments for Tax Year Ended June 30, 2005 and June 30, 2007	Not dated	Joy Yen	Paul Weibel, Cheryl Potop-Jackson, Alton White, William McCarthy, Ellen Burkhardt	Draft memo providing primary thoughts and analysis for response to Microsot protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH067363	MSFOIA_WH067372	0.7.72.583605			Draft Memo	Response to Taxpayer's Protest on the Notice of Proposed Adjustments for Tax Year Ended June 30, 2005 and June 30, 2007	Not dated	Joy Yen	Paul Weibel, Cheryl Potop-Jackson, Alton White, William McCarthy, Ellen Burkhardt	Draft memo providing primary thoughts and analysis for response to Microsot protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 010 and 011)	Full	MSFOIA_WH067373	MSFOIA_WH067389	0.7.72.587645			Draft Memo	Response to Taxpayer's Protest on the Notice of Proposed Adjustments for Tax Year Ended June 30, 2005 and June 30, 2007	Not dated	Joy Yen	Paul Weibel, Cheryl Potop-Jackson, Alton White, William McCarthy, Ellen Burkhardt	Draft memo providing preliminary thoughts and analysis for response to Microsot protest, circulated among IRS examiners and Chief Counsel attorneys for consideration and comment.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 012)	Full	MSFOIA_WH078437	MSFOIA_WH078437	0.7.72.22315.1			Draft memo	None provided on document	7/12/2011	Anne Shelburne	Not indicated on document	Draft language for a memo discussing issues being examined, shared with agency attorneys to solicit legal advice.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 012)	Full	MSFOIA_WH078441	MSFOIA_WH078444	0.7.72.398248.1			Draft form	CIC Case Completion Risk Assessment	9/24/2008	Cheryl Potop-Jackson	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined and aspects of case management, for purposes of assisting with decisions involved in determing taxpayer liability.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.

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2015-02 (WH Batch 012)	Full	MSFOIA_WH078548	MSFOIA_WH078548	0.7.72.370568			Email	RE: Question	8/24/2011	Douglas Odell	Paul Weibel	Internal preliminary discussion involving decisions to be made with respect to issues being examined.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 012)	Full	MSFOIA_WH078549	MSFOIA_WH078549	0.7.72.370568.1			Workpaper	None provided on document	8/24/2011	Douglas Odell	Not indicated on document	Examiner's workpaper communicating analysis of issues being examined, requested by agency attorney to help develop legal advice requested by examiners.	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.
2015-02 (WH Batch 012)	Full	MSFOIA_WH078568	MSFOIA_WH078568	0.7.72.550318.1			Draft NOPA	Form 886A - Explanation of Items	4/6/2011	Joseph Tobin	Microsoft Corporation	Draft NOPA with redline edits and comments from agency attorney	(b)(3)/6103(e)(7); (b)(5)/Deliberative Process Privilege and Attorney-Client Privilege; (b)(7)(A)	Return information of plaintiff could prematurely disclose to plaintiff the scope, direction, strategy, and resource constraints of the IRS in conducting plaintiff's examination, thereby impairing Federal tax administration. Pre-decisional document used for internal discussions, which does not contain the agency's final determination with respect to the Microsoft examination or the subject matter of this record. Reflects the thoughts and impressions of government attorneys, and/or information provided to attorneys to solicit or inform legal advice sought by the client agency. Disclosure would harm IRS law enforcement efforts by prematurely revealing information indicating the strategy, scope, direction, and resource limitations of the ongoing investigation into Microsoft's potential tax liability.